

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Citizens Telephone Company
Study No.: 230473

Attachment #1 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	18,766,263	2,978,620	0	147,264	2,257,558	5,553,554	29,703,259	90,101,564
2. Plant Under Construction	Part 69, Form 1, Ln 20	116,360	18,469	0	913	13,998	34,435	184,175	558,673
3. Net Investment	Part 69, Form 2, Ln 43	4,210,721	165,888	0	17,740	475,201	811,181	5,680,731	18,827,192
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	473,706	18,662	0	1,996	53,460	91,258	639,082	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	473,706	18,662	0	1,996	53,460	91,258	639,082	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(571)	(90)	0	(4)	(68)	(168)	(901)	(2,732)
11. Subject to FIT	(Lines 5-8-9-10)	474,277	18,752	0	2,000	53,528	91,426	639,983	
12. Federal Income Tax @ 53.84615%		255,380	10,097	0	1,077	28,823	49,229	344,606	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	729,657	28,849	0	3,077	82,351	140,655	984,589	
15. State Income Tax @ 5.26316%		54,078	2,138	0	228	6,103	10,424	72,972	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	783,164	30,897	0	3,301	88,386	150,911	1,056,660	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,757,455	360,738	8,972	20,637	251,886	702,833	4,102,521	11,495,961
18. Subtotal	(Lines 16+17)	3,540,619	391,635	8,972	23,938	340,272	853,744	5,159,181	
19. Gross Receipts Tax @ 0.30000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,540,619	391,635	8,972	23,938	340,272	853,744	5,159,180	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,540,619	391,635	8,972	23,938	340,272	853,744	5,159,180	

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Attachment #1 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	3,540,619	391,635	8,972	23,938	340,272	853,744	5,159,180	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,540,619	391,635	8,972	23,938	340,272	853,744	5,159,180	
25. Adjustment for Line Port Re-allocation	Frozen Amt	53,072	(53,072)					0	
26. No longer applicable								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(23,938)			(23,938)	
28. Subtotal		3,593,691	338,563	8,972	0	340,272	853,744	5,135,242	
29. Frozen TIC Revenue		7,467	230	23	99	608	1,573	10,000	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		3,601,158	338,793	8,995	99	340,880	855,317	5,145,242	

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Attachment #2 - Form 3

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	143,130	90,428	0	14,353	0	710	10,878		0	26,761
2		General Support	L10	2,449,778	1,547,748	0	245,662	0	12,146	186,192		0	458,030
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,592,908	1,638,176	0	260,015	0	12,856	197,070	0	0	484,791
4	2210	COE - Switching	L48	2,718,605			2,718,605		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,832,124	1,841,351		0	0	116,453	430,437		0	3,443,883
7		Total COE	L4-6	8,550,729	1,841,351		2,718,605	0	116,453	430,437		0	3,443,883
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,559,622	15,286,736		0	0	17,955	1,630,051		0	1,624,880
10		Total COE, IOT & C&WF	L7-9	27,110,351	17,128,087	0	2,718,605	0	134,408	2,060,488		0	5,068,763
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	9,982,264			2,718,605	0	134,408	2,060,488			5,068,763
12		Total GSF, COE, IOT, C&WF	L3,10	29,703,259	18,766,263	0	2,978,620	0	147,264	2,257,558	0	0	5,553,554
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	21,892,147	18,766,263	0	2,978,620		147,264				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	29,703,259	18,766,263	0	2,978,620	0	147,264	2,257,558	0	0	5,553,554
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	184,175	116,360	0	18,469	0	913	13,998	0	0	34,435
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	326,342	206,181	0	32,725	0	1,618	24,803	0	0	61,015
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Attachment #2 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	133,477	84,329	0	13,385	0	662	10,145	0	0	24,956
29	3100	Depreciation Reserve	L97	0	0	0							
30	3200	Res - Prop Held for Future Use	L12	21,036,917	12,669,293	0	2,513,270	0	114,723	1,555,445	0	0	4,184,186
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35										
				21,036,917	12,669,293	0	2,513,270	0	114,723	1,555,445	0	0	4,184,186
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	9,217	5,823	0	924	0	46	701	0	0	1,723
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	3,620,388	2,287,296	0	363,117	0	17,948	275,157	0	0	676,870
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42										
				5,680,731	4,210,721	0	165,888	0	17,740	475,201	0	0	811,181
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42										

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Attachment #2 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				5,556,471	4,132,215	0	153,427	0	17,124	465,757	0	0	787,948
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1										
46	2210	Cat 3 - Local Switching	Direct	0			0		0			0	0
47	2210	Cat 5 - Equal Access	Direct	2,718,605			2,718,605						
				0			0						
48		Total 2210	L45-47										
				2,718,605			2,718,605		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>													
2220		Cat 1 - Operator Systems											
49		Intercept Boards	Direct										
50		Information Boards	Direct	0			0						
51		Service Observing Boards	L54	0				0					
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0	0	0			0	0
53		Total 2220	L49-52	0								0	
				0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52									0	0
				2,718,605			2,718,605	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct										
56	2230	Cat 4.122 - Exch Trunk Toll	L71	3,443,883					0	0		0	3,443,883
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0				
58	2230	Cat 4.13 - Exch Ln Circuit	L70	0						0			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	1,852,379	1,841,351					11,028			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0								0	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	414,699					0	414,699			
62	2230	Cat 4.3 - Host / Remote	L75	121,163			0	0	116,453	4,710		0	0
				0					0				
63		Total 2230	L55-62										

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Attachment #2 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				5,832,124	1,841,351		0	0	116,453	430,437		0	3,443,883
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct										
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
				0		0							
67		Total Category 1	L64-66	0		0							
68		Cat 2 - Customer Premise Equip	Direct	0		0							
69		Total 2310	L67-68	0	0								
				0	0	0				0			
<u>Cable and Wire Facilities - Acct 2410</u>													
70	2410	Cat 1 - Exch Ln CWF	Direct										
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	15,378,293	15,286,736					91,557			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0					0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,624,880						0		0	1,624,880
74	2410	Cat 3 - IX C&WF	Alloc 3	1,537,114					0	1,537,114			
75	2410	Cat 4 - Host / Remote C&WF	Direct	19,335			0	0	17,955	1,380		0	0
				0					0				
76		Total 2410	L70-75										

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Attachment #2 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information				
				18,559,622	15,286,736		0	0	17,955	1,630,051	0	1,624,880
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3									
78	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0		0		0	0
80	2230	COE - Transmission	L6	0			0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
82	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
83	Total 2681		L77-82									
				0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3									
85	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0		0		0	0
87	2230	COE - Transmission	L6	0			0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
89	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
90	Total 1438		L84-89									
				0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a									
92	2210	COE - Switching	L4	2,055,888	1,298,892	0	206,163	0	10,193	156,255	0	384,385
93	2220	COE - Operator Systems	L5	2,307,107			2,307,107		0		0	0
94	2230	COE - Transmission	L6	0			0	0	0		0	0
95	2310	Information Orig /Term	L8	4,652,546	1,468,928		0	0	92,900	343,379	0	2,747,339
96	2410	Cable & Wire Facilities	L9	0	0	0						
				12,021,376	9,901,473		0	0	11,630	1,055,811	0	1,052,462
97	Total 3100		L91-96									

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Attachment #2 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				21,036,917	12,669,293	0	2,513,270	0	114,723	1,555,445	0	0	4,184,186
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>													
98	2110	General Support Facilities	L2+L2a										
99	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
100	2220	COE - Operator Systems	L5	0			0		0			0	0
101	2230	COE - Transmission	L6	0			0	0	0			0	0
102	2310	Information Orig /Term	L8	0	0		0	0	0	0		0	0
103	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0		0	0
104		Total 4100	L98-103										
				0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>													
105	2110	General Support Facilities	L2+L2a										
106	2210	COE - Switching	L4	299,991	189,532	0	30,083	0	1,487	22,800	0	0	56,089
107	2220	COE - Operator Systems	L5	333,034			333,034		0			0	0
108	2230	COE - Transmission	L6	0			0	0	0			0	0
109	2310	Information Orig /Term	L8	714,262	225,511		0	0	14,262	52,716		0	421,773
110	2410	Cable & Wire Facilities	L9	0	0	0							
				2,273,101	1,872,253		0	0	2,199	199,641		0	199,008
111		Total 4340	L105-110										
				3,620,388	2,287,296	0	363,117	0	17,948	275,157	0	0	676,870
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12										
113	6120	General Support	L3	32,385	20,460	0	3,248	0	161	2,461	0	0	6,055
				224,438	141,798	0	22,506	0	1,113	17,058	0	0	41,963
114	6210	COE - Switching - Equal Access	Direct										
115	6210	COE - Switching - All Other	Alloc 6	0			0						
116	6220	COE - Operator Systems	L5	56,866			56,866		0			0	0
117	6230	COE - Transmission	L6	0			0	0	0			0	0
118		Total COE	L114-117										
				211,107	66,652		0	0	4,215	15,581		0	124,659
				267,973	66,652		56,866	0	4,215	15,581		0	124,659
119	6310	IOT - Other	L67										
120	6310	IOT - Customer Premise Equip	L68	0		0							
121		Total 6310	L119-120										
				0	0	0				0			
122	6410	Cable & Wire Facilities	L76										
				455,657	375,305		0	0	441	40,019		0	39,892
123		Total Plant Specific	L112,113,118,121-122										

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Attachment #2 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				980,453	604,215	0	82,620	0	5,930	75,119	0	0	212,569
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10										
125	6530	Network Operations	L10	1,100	695	0	110	0	5	84		0	206
126	6540	Access	Direct	465,822	294,303	0	46,712	0	2,309	35,404		0	87,094
126a	6540	Universal Service Assignment	Direct	0								0	
	6561	<u>Depreciation</u>		515,489	515,489								
127		Dep - Support Assets	L3										
128		Dep - COE Switching	L4	43,477	27,468	0	4,360	0	216	3,304	0	0	8,129
129		Dep - COE Operator	L5	140,086			140,086		0			0	0
130		Dep - COE Transmission	L6	0			0	0	0			0	0
131		Dep - IOT	L8	337,600	106,589		0	0	6,741	24,916		0	199,354
132		Dep - Cable & Wire Facilities	L9	0	0	0				0			
133		Total 6561	L127-132	682,429	562,087		0	0	660	59,936		0	59,746
				1,203,592	696,144	0	144,446	0	7,617	88,156	0	0	267,229
134	6562	Dep - Prop Held for Future Use	L19										
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133										
				2,186,003	1,506,631	0	191,268	0	9,931	123,644	0	0	354,529
<u>Customer Operations Expenses</u>													
139	6610	<u>Marketing</u>	L12										
				17,662	11,159	0	1,771	0	88	1,342	0	0	3,302
140	6621	<u>Operator</u>	Alloc 4										
141		Outside Operator Services	Alloc 5	0			0	0				0	0
				0			0	0				0	0
	6622	<u>Directory</u>											
142		Published Directory Expense	Direct										

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Attachment #2 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
				6,467				6,467				
6623		<u>Commercial Operations</u>										
		<u>Cat 1 - Local Business Office</u>										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	112,765	96,663	0	15,343		759			
145		Private Line	Direct	12,001							12,001	
146		Total	L143-145	0							0	
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	57,430							57,430	
149		EUCL	Direct	0							0	
150		Total	L147-149	22,948	22,948							
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	12,053							12,053	
153		EUCL	Direct	0							0	
154		Total	L151-153	0	0						0	
		IXC Service Order Processing										
155		Message Tel	L13									
156		Private Line	Direct	0	0	0	0		0			
157		Billing & Collection	Direct	0						0		
158		Total	L155-157	0	0	0	0		0	0	0	
		IXC Payment and Collection										
159		Message Tel	L13									
160		Private Line	Direct	5,119	4,389	0	696		34			
161		Billing & Collection	Direct	646						646		
162		Total	L159-161	537							537	
		IXC Billing Inquiry										
163		Message Tel	L13									
164		Private Line	Direct	0	0	0	0		0			
165		Billing & Collection	Direct	0						0		
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166									

Plant Date: Average 6/30/2015
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Citizens Telephone Company
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Attachment #2 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				223,499	124,000	0	16,039		793	646	82,021		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct										
170		OB&C - Expense	Direct	19,835							19,835		
171		Future Use		60,102							60,102		
172		Future Use											
172		Carrier Access Billing	L11										
174		Subscriber Line Charge	Direct	43,558			11,863	0	586	8,991			22,118
				10,606	10,606								
175		Total Category 2	L169-174										
				134,101	10,606		11,863	0	586	8,991	79,937		22,118
176		Subtotal Customer Services	L140-142,168,175										
				364,067	134,606	0	27,902	6,467	1,379	9,637	161,958	0	22,118
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176										
				36,366	13,445	0	2,787	646	138	963	16,178	0	2,209
178		Total Customer Services	L176-177										
				400,433	148,051	0	30,689	7,113	1,517	10,600	178,136	0	24,327
179		Total Customer Operations	L139,178										
				418,095	159,210	0	32,460	7,113	1,605	11,942	178,136	0	27,629
180		Total Big Three Expenses	L123-126,179 (less L114)										
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177										
				2,380,959	1,573,912	0	161,902	7,113	9,849	122,549	178,136	0	327,498
				1,951,041	1,285,998	0	115,551	6,467	7,556	100,079	161,421	0	273,969
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180										
				33,778	22,328	0	2,297	101	140	1,739	2,527	0	4,646
182	6720	General & Administrative	L180										
182a		Disallowed Corp Operations Exp	L180										
				588,380	388,943	0	40,009	1,758	2,434	30,284	44,021	0	80,931
				0	0	0							
183		Total Corporate Operations	L181-182										
				622,158	411,271	0	42,306	1,859	2,574	32,023	46,548	0	85,577
184		Total Operating Expenses	L123,138,179,183										
				4,206,709	2,681,327	0	348,654	8,972	20,040	242,728	224,684	0	680,304
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18										
186	7240	Ad Valorem Taxes	L12										
				0	0	0	0	0	0	0	0	0	0
187	7370	Special Charges	L12										
				119,825	75,705	0	12,016	0	594	9,107	0	0	22,403
				186	117	0	19	0	1	14	0	0	35
188		Total Operating Exp & Taxes	L184-187										

Plant Date: Average 6/30/2015
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Citizens Telephone Company
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Attachment #2 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI	
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport				Access
				4,326,720	2,757,149	0	360,689	8,972	20,635	251,849	224,684	0	702,742
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12										
190		Future Use		0	0	0	0	0	0	0	0	0	0
191		Total	L189-190										
				0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12										
				0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12										
194		FIT Adjustments - Deductions	L12	(901)	(571)	0	(90)	0	(4)	(68)	0	0	(168)
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
				(901)	(571)	0	(90)	0	(4)	(68)	0	0	(168)
196		SIT Adjustments - Addbacks	L12										
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12										
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0	0
				485	306	-	49	-	2	37	-	-	91
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3										
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L5	0			0		0			0	0
204	2230	COE - Transmission	L6	0			0	0	0			0	0
205	2310	Information Orig /Term	L8	0	0		0	0	0			0	0
206	2410	Cable & Wire Facilities	L9	0	0	0							
				0	-		-		-	-		-	-
207		Total 5240	L201-206										
				0	-	-	-	-	-	-	-	-	-
208		Total Operating Exp & Taxes	L188+200 Less 207										
(Including 7540 / Net of 5240)				4327205	2,757,455	-	360,738	8,972	20,637	251,886	224,684	-	702,833

Plant Date: Average 6/30/2015
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Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 13

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	434,171	105,491	37,639	0	0	25,135	152	35,892	5,362	0	224,500
2		General Support	L10	7,431,130	1,805,556	644,222	0	0	430,197	2,604	614,321	91,782	0	3,842,448
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,865,301	1,911,047	681,861	0	0	455,332	2,756	650,213	97,144	0	4,066,948
4	2210	COE - Switching	L45	5,283,902	2,718,605		0		162,675		365,202		0	2,037,420
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	11,663,601	1,957,804	3,874,320	0	0	514,394	5,043	741,128	214,386	0	4,356,526
7		Total COE	L4-6	16,947,503	4,676,409	3,874,320	0	0	677,069	5,043	1,106,330	214,386	0	6,393,946
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	65,288,760	15,304,691	3,254,931	0	0	4,083,686	23,778	5,692,022	801,312	1	36,128,339
10		Total COE, IOT & C&WF	L7-9	82,236,263	19,981,100	7,129,251	0	0	4,760,755	28,821	6,798,352	1,015,698	1	42,522,285
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	90,101,564	21,892,147	7,811,112	0	0	5,216,087	31,577	7,448,565	1,112,842	1	46,589,233
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	558,673	135,742	48,433	0	0	32,342	196	46,185	6,900	0	288,875
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,148,000	269,109	57,233	0	0	71,805	418	100,085	14,090	0	635,260
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	342,522	110,755	22,722	0	0	20,734	90	31,395	3,104	0	153,722

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Citizens Telephone Company
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Attachment #3 - Form 14

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	62,313,612	15,297,286	5,739,631	0	0	3,554,506	21,609	5,103,520	767,072	1	31,829,987
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	62,313,612	15,297,286	5,739,631	0	0	3,554,506	21,609	5,103,520	767,072	1	31,829,987
33	4040	Customer Deposits	L15	27,956	6,793	2,424	0	0	1,618	10	2,311	345	0	14,455
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	10,981,999	2,668,360	952,028	0	0	635,758	3,849	907,865	135,636	0	5,678,503
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	18,827,192	4,435,314	1,245,417	0	0	1,149,086	6,813	1,612,534	233,883	0	10,144,145
40		Total 2001 Less 2690	L 3, 10, 13	90,101,564	21,892,147	7,811,112	0	0	5,216,087	31,577	7,448,565	1,112,842	1	46,589,233
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	18,512,626	4,331,352	1,225,119	0	0	1,129,970	6,733	1,583,450	231,124	0	10,004,878

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Citizens Telephone Company
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Attachment #3 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	5,283,902	2,718,605		0		162,675		365,202		0	2,037,420
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,283,902	2,718,605		0		162,675		365,202		0	2,037,420
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	3,443,883		3,443,883		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	7,380,632	1,841,351	11,028	0	0	491,471	1,575	684,577	2,626	0	4,348,004
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	636,251	0	414,699	0	0	0	2,840	0	210,190	0	8,522
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	202,835	116,453	4,710	0	0	22,923	628	56,551	1,570	0	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	11,663,601	1,957,804	3,874,320	0	0	514,394	5,043	741,128	214,386	0	4,356,526

Plant Date: Average 6/30/2015
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Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 16

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	61,273,378	15,286,736	91,557	0	0	4,080,152	13,080	5,683,303	21,799	0	36,096,751
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,624,880		1,624,880	0	0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,358,313	0	1,537,114	0	0	0	10,527	0	779,085	0	31,587
72	2410	Cat 3 - IX C&WF	Alloc 18	32,189	17,955	1,380	0	0	3,534	171	8,719	428	1	1
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	65,288,760	15,304,691	3,254,931	0	0	4,083,686	23,778	5,692,022	801,312	1	36,128,339

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Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 17

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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Citizens Telephone Company
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Attachment #3 - Form 18

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local	
<u>Accumulated Depreciation - Acct 3100</u>															
96	2110	General Support Facilities	L3	6,236,308	1,515,248	540,640	0	0	361,028	2,185	515,547	77,024	0	3,224,636	
97	2210	COE - Switching	L4	4,484,111	2,307,107		0		138,052		309,924		0	1,729,028	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	9,304,575	1,561,828	3,090,718	0	0	410,355	4,023	591,231	171,025	0	3,475,395	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	42,288,618	9,913,103	2,108,273	0	0	2,645,071	15,401	3,686,818	519,023	1	23,400,928	
102	Total 3100			L96-101	62,313,612	15,297,286	5,739,631	0	0	3,554,506	21,609	5,103,520	767,072	1	31,829,987
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>															
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	
104	2210	COE - Switching	L4	0	0		0		0		0		0	0	
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0	
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0	
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>															
110	2110	General Support Facilities	L3	909,989	221,102	78,889	0	0	52,680	319	75,227	11,239	0	470,533	
111	2210	COE - Switching	L4	647,287	333,034		0		19,928		44,738		0	249,587	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	1,428,445	239,773	474,489	0	0	62,998	618	90,766	26,256	0	533,545	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	7,996,278	1,874,451	398,650	0	0	500,152	2,912	697,134	98,141	0	4,424,838	
116	Total 4340			L110-115	10,981,999	2,668,360	952,028	0	0	635,758	3,849	907,865	135,636	0	5,678,503

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 19

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	98,236	23,869	8,516	0	0	5,687	34	8,121	1,213	0	50,796
118	6120	General Support	L3	680,809	165,417	59,021	0	0	39,413	239	56,281	8,409	0	352,029
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	112,708	31,100	25,766	0	0	4,503	34	7,358	1,426	0	42,521
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	418,412	115,455	95,652	0	0	16,716	125	27,314	5,293	0	157,857
123		Total COE	L119-122	531,120	146,555	121,418	0	0	21,219	159	34,672	6,719	0	200,378
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,602,902	375,745	79,912	0	0	100,258	584	139,745	19,673	0	886,985
128		Total Plant Specific	L117,118,123,126-127	2,913,067	711,586	268,867	0	0	166,577	1,016	238,819	36,014	0	1,490,188

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	3,338	811	289	0	0	193	1	276	41	0	1,727
130	6530	Network Operations	L10	1,413,019	343,324	122,498	0	0	81,801	495	116,812	17,452	0	730,637
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	515,489	515,489		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	131,885	32,044	11,433	0	0	7,635	46	10,903	1,629	0	68,195
133		Dep - COE Switching	L4	272,273	140,086		0		8,382		18,818		0	104,987
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	675,162	113,330	224,270	0	0	29,776	292	42,901	12,410	0	252,183
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,400,638	562,747	119,682	0	0	150,155	874	209,293	29,464	0	1,328,423
138		Total 6561	L132-137	3,479,958	848,207	355,385	0	0	195,948	1,212	281,915	43,503	0	1,753,788
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	5,411,804	1,707,831	478,172	0	0	277,942	1,708	399,003	60,996	0	2,486,152
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	58,487	17,662	0	0	0	5,604	0	9,050	0	0	26,171
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	16,973	0		0		0		0		0	16,973
	6622	<u>Directory</u>												
147		Classified	Alloc 22	22,274										22,274
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	28,638	6,467		0		1,340		3,148		0	17,683
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	50,912	6,467	0	0	0	1,340	0	3,148	0	0	39,957

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 21

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
End User service order processing														
152		Presubscription	Alloc 26	112,765	112,765									0
153		Directory Advertising	Alloc 27	186										186
154		All other	Alloc 28	107,275	12,001	0	0	0	838	0	2,885	0		91,551
155		End User payment & collection	Alloc 21	237,459	80,378	0	0	0	11,980	0	37,266	55		107,780
156		End User billing inquiry	Alloc 30	108,413	12,053	0	0	0	2,895	0	12,053	0		81,412
157		IXC service order processing	Alloc 32	20,156	0	0	0	0	20,156	0	0	0		0
158		IXC payment and collection	Alloc 33	9,242	5,656	646	0	0	2,813	42	85	0		0
159		IXC billing inquiry	Alloc 34	835	0	0	0	0	835	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	596,331	222,853	646	0	0	39,517	42	52,289	55	0	280,929
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	92,905	19,835		0		6,809		66,261		0	0
163		OB&C - Expense	Alloc 38	201,521	60,102		0		35,355		35,355		0	70,709
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	87,118	43,558		0		21,780		21,780			0
168		Subscriber Line Charge	Alloc 29	10,606	10,606		0		0		0			0
169		Total Category 2	L162-168	392,150	134,101	0	0	0	63,944	0	123,396	0	0	70,709
170		Subtotal Categories 1 & 2	L161,169	988,481	356,954	646	0	0	103,461	42	175,685	55	0	351,638

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 22

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Category 3 - Other Commercial</u>														
171		Telcom Relay Service	Alloc 45	36,366	36,366		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,024,847	393,320	646	0	0	103,461	42	175,685	55	0	351,638
174		Total Customer Operations	L144-146,151,173	1,151,219	417,449	646	0	0	110,405	42	187,883	55	0	434,739
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,698,260	1,283,073	324,474	0	0	313,683	1,280	479,112	43,899	0	2,252,739
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	98,721	26,960	6,818	0	0	6,591	27	10,067	922	0	47,336
	6720	General & Administrative												
177		Other Direct	Alloc 46	73,813	73,813	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,503,888	410,705	103,862	0	0	100,408	410	153,361	14,052	0	721,090
180		Total 6720	L177-179	1,577,701	484,518	103,862	0	0	100,408	410	153,361	14,052	0	721,090
181		Total Corporate Operations	L176,180	1,676,422	511,478	110,680	0	0	106,999	437	163,428	14,974	0	768,426
182		Total Operating Expenses	L128,143,174,181	11,152,512	3,348,344	858,365	0	0	661,923	3,203	989,133	112,039	0	5,179,505
<u>Operating Taxes</u>														
183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	330,444	80,289	28,647	0	0	19,130	116	27,317	4,081	0	170,864
185	7240	Ad Valorem Taxes - Direct	Alloc 40	10,889	10,889	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	341,333	91,178	28,647	0	0	19,130	116	27,317	4,081	0	170,864
187	7370	Special Charges	L181	501	153	33	0	0	32	0	49	4	0	230
188		Total Operating Exp & Taxes	L182,183,186,187	11,494,346	3,439,675	887,045	0	0	681,085	3,319	1,016,499	116,124	0	5,350,599
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	8,014,388	2,591,468	531,660	0	0	485,137	2,107	734,584	72,621	0	3,596,811

Plant Date: Average 6/30/2015
Expense Date: 12 Mo. Ending 6/30/2015

Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		Future Use												
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(2,732)	(664)	(237)	0	0	(158)	(1)	(226)	(34)	0	(1,412)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(2,732)	(664)	(237)	0	0	(158)	(1)	(226)	(34)	0	(1,412)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,615	378	107	0	0	99	1	138	20	0	872
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	11,495,961	3,440,053	887,152	0	0	681,184	3,320	1,016,637	116,144	0	5,351,471

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	14,054	14,025	21	0	3	5	0	29
2 Circuits	646	624	15	0	2	5	0	22
3 Circuit Miles	2,637.57	2,475.33	113.10	0.00	14.04	35.10	0.00	162.24
4 Wideband Channels	224	0	146	0	1	74	3	224
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	493,585	105,379		0		36,174		352,032		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	817,599	246,894	0	0	0	78,334	0	126,505	0	0	365,866
15 OB&C Expense	201,521	60,102		0		35,355		35,355		0	70,709

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,615
20 FIT Adjustment - Addbacks	2,732
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.514507	0.000000	0.030787	0.069116	0.000000	0.385590	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.066727	0.092945	0.000000	0.590328	1.000000
6 Conversation Minute Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
7 Conversation Minute Miles Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
8 Host Remote Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
9 Subscriber Line Usage Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.828395	0.000000	0.171605	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Citizens Telephone Company
Study No.: 230473

Attachment #4 - Form 1

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
1. Plant in Service	Part 69, Form 1, Ln 18	18,600,547	3,085,621	0	144,926	2,164,305	5,228,731	29,224,130	89,176,237
2. Plant Under Construction	Part 69, Form 1, Ln 20	27,261	4,522	0	212	3,172	7,663	42,830	130,692
3. Net Investment	Part 69, Form 2, Ln 43	5,693,287	354,871	0	31,420	634,336	1,244,634	7,958,548	25,898,975
4. Rate of Return	11.25 % Authorized	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000	0.1125000		
5. Return	(Line 3 x 4)	640,495	39,923	0	3,535	71,363	140,021	895,337	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	640,495	39,923	0	3,535	71,363	140,021	895,337	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(571)	(94)	0	(4)	(66)	(160)	(895)	(2,732)
11. Subject to FIT	(Lines 5-8-9-10)	641,066	40,017	0	3,539	71,429	140,181	896,232	
12. Federal Income Tax @ 53.84615%		345,189	21,548	0	1,906	38,462	75,482	482,586	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	986,255	61,565	0	5,445	109,891	215,663	1,378,818	
15. State Income Tax @ 5.26316%		73,095	4,563	0	404	8,144	15,984	102,189	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	1,058,779	66,034	0	5,845	117,969	231,487	1,480,112	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,675,958	352,716	8,851	21,095	246,191	684,374	3,989,185	11,372,237
18. Subtotal	(Lines 16+17)	3,734,737	418,750	8,851	26,940	364,160	915,861	5,469,297	
19. Gross Receipts Tax @ 0.30000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,734,737	418,750	8,851	26,940	364,160	915,861	5,469,299	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,734,737	418,750	8,851	26,940	364,160	915,861	5,469,299	

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Citizens Telephone Company
Study No.: 230473

Attachment #4 - Form 2

**SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT 11.25 % RATE OF RETURN**

	Source	Common Line	Local Switching	Traffic Sensitive Information	Transport	Special Access	WBI	Total Access	Total Company
22. Total Revenue Requirement	(Lines16+17+19+21)	3,734,737	418,750	8,851	26,940	364,160	915,861	5,469,299	
23. Revenue attributable to Local Switching Support per NECA Forms									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,734,737	418,750	8,851	26,940	364,160	915,861	5,469,299	
25. Adjustment for Line Port Re-allocation (Based on FCC Proxy)(Line 24 * Factor)	Factor: >>> 20.4821%	53,072	(53,072)					0	
26. USAC Charges included in line 22								0	
27. TIC Revenues for 12 Months Ending 6/30/01					(26,940)			(26,940)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		3,787,809	365,678	8,851	0	364,160	915,861	5,442,359	
29. TIC Revenue Re-Allocation (Total Allocated on Line 28)		7,467	230	23	99	608	1,573	10,000	
30. Total Revised Revenue Requirement With MAG Adjustments (Line 22 + 25 + 27 +29)		3,795,276	365,908	8,874	99	364,768	917,434	5,452,359	

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
1	2111	Land	L10	144,896	92,222	0	15,299	0	719	10,731		0	25,925
2		General Support	L10	2,421,898	1,541,488	0	255,715	0	12,010	179,363		0	433,322
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,566,794	1,633,710	0	271,014	0	12,729	190,094	0	0	459,247
4	2210	COE - Switching	L48	2,814,607			2,814,607		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,665,448	1,837,204		0	0	114,865	432,269		0	3,281,110
7		Total COE	L4-6	8,480,055	1,837,204		2,814,607	0	114,865	432,269		0	3,281,110
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,177,281	15,129,633		0	0	17,332	1,541,942		0	1,488,374
10		Total COE, IOT & C&WF	L7-9	26,657,336	16,966,837	0	2,814,607	0	132,197	1,974,211		0	4,769,484
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	9,690,499			2,814,607	0	132,197	1,974,211			4,769,484
12		Total GSF, COE, IOT, C&WF	L3,10	29,224,130	18,600,547	0	3,085,621	0	144,926	2,164,305	0	0	5,228,731
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	21,831,094	18,600,547	0	3,085,621		144,926				
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	29,224,130	18,600,547	0	3,085,621	0	144,926	2,164,305	0	0	5,228,731
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	42,830	27,261	0	4,522	0	212	3,172	0	0	7,663
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	471,362	300,011	0	49,769	0	2,338	34,909	0	0	84,335
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0			0						
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0	0	0

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Citizens Telephone Company
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Attachment #5 - Form 4

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
28	CWC	Cash Working Capital	L12	133,112	84,723	0	14,055	0	660	9,858	0	0	23,816
29	3100	Depreciation Reserve	L97	0	0	0							
30	3200	Res - Prop Held for Future Use	L12	19,381,877	11,708,305	0	2,531,807	0	104,166	1,390,468	0	0	3,647,131
31		Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0
32		Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0
33	3400	Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0
34	3500	Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0
35	3600	Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
36		Total Reserves	L29,30,33-35	19,381,877	11,708,305	0	2,531,807	0	104,166	1,390,468	0	0	3,647,131
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	6,459	4,111	0	682	0	32	478	0	0	1,156
39	4310	Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0
40	4340	Non-Current Def Oper Taxes	L111	0	0	0	0	0	0	0	0	0	0
41	4360	Other Deferred Credits	L12	2,524,550	1,606,839	0	266,607	0	12,518	186,962	0	0	451,624
42	4370	Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
43		Net Investment	L18-28 Less L36-42	7,958,548	5,693,287	0	354,871	0	31,420	634,336	0	0	1,244,634
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42										

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Attachment #5 - Form 5

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access			Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport	Access			
				7,831,895	5,612,675	0	341,498	0	30,792	624,956	0	0	1,221,974
<u>Central Office Switching - Acct 2210</u>													
45	2210	Cat 2 - Tandem Switching	Alloc 1										
46	2210	Cat 3 - Local Switching	Direct	0			0		0			0	0
47	2210	Cat 5 - Equal Access	Direct	2,814,607			2,814,607						
				0			0						
48		Total 2210	L45-47										
				2,814,607			2,814,607		0			0	0
<u>Central Office Operator Systems - Acct 2220</u>													
	2220	Cat 1 - Operator Systems											
49		Intercept Boards	Direct										
50		Information Boards	Direct	0			0						
51		Service Observing Boards	L54	0				0					
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0	0	0			0	0
53		Total 2220	L49-52	0								0	
				0			0	0	0			0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52										
				2,814,607			2,814,607	0	0			0	0
<u>Central Office Transmission - Acct 2230</u>													
55	2230	Cat 4.11 - Wdbd Exch Ln xDSL Cir	Direct										
56	2230	Cat 4.122 - Exch Trunk Toll	L71	3,281,110					0	0		0	3,281,110
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0					0				
58	2230	Cat 4.13 - Exch Ln Circuit	L70	0						0			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	1,847,437	1,837,204					10,233			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0								0	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	417,114					0	417,114			
62	2230	Cat 4.3 - Host / Remote	L75	119,787			0	0	114,865	4,922		0	0
				0					0				
63		Total 2230	L55-62										

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Attachment #5 - Form 6

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Local Sw	Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other		Information	Transport				
				5,665,448	1,837,204		0	0	114,865	432,269		0	3,281,110
<u>Information Origination / Termination - Acct 2310</u>													
64	2351	Cat 1 - Pub Tel (Less Coinless)	Direct										
65	2351	Cat 1 - Pub Tel (Coinless)	Direct	0		0							
66	2362	Cat 1 - Other Terminal Equip	Per CFR Part 69.303	0		0							
				0		0							
67		Total Category 1	L64-66	0		0							
68		Cat 2 - Customer Premise Equip	Direct	0		0							
69		Total 2310	L67-68	0		0							
				0	0	0				0			
<u>Cable and Wire Facilities - Acct 2410</u>													
70	2410	Cat 1 - Exch Ln CWF	Direct										
71	2410	Cat 2.2 - Exch Trk CWF - Toll	Direct	15,213,904	15,129,633					84,271			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0					0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,488,374						0		0	1,488,374
74	2410	Cat 3 - IX C&WF	Alloc 3	1,456,205					0	1,456,205			
75	2410	Cat 4 - Host / Remote C&WF	Direct	18,798			0	0	17,332	1,466		0	0
				0					0				
76		Total 2410	L70-75										

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Attachment #5 - Form 7

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport			
				18,177,281	15,129,633		0	0	17,332	1,541,942	0	1,488,374
<u>Tangible Assets - Capital Leases - Acct 2680</u>												
77	2110	General Support Facilities	L3									
78	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0		0		0	0
80	2230	COE - Transmission	L6	0			0	0	0		0	0
81	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
82	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
83	Total 2681		L77-82									
				0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>												
84	2110	General Support Facilities	L3									
85	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0		0		0	0
87	2230	COE - Transmission	L6	0			0	0	0		0	0
88	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
89	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
90	Total 1438		L84-89									
				0	0	0	0	0	0	0	0	0
<u>Accumulated Depreciation - Acct 3100</u>												
91	2110	General Support Facilities	L2+L2a									
92	2210	COE - Switching	L4	2,047,701	1,303,320	0	216,206	0	10,154	151,650	0	366,371
93	2220	COE - Operator Systems	L5	2,315,601			2,315,601		0		0	0
94	2230	COE - Transmission	L6	0			0	0	0		0	0
95	2310	Information Orig /Term	L8	4,124,627	1,337,543		0	0	83,625	314,706	0	2,388,753
96	2410	Cable & Wire Facilities	L9	0	0	0						
				10,893,948	9,067,442		0	0	10,387	924,112	0	892,007
97	Total 3100		L91-96									

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Attachment #5 - Form 8

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special Access	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information				
				19,381,877	11,708,305	0	2,531,807	0	104,166	1,390,468	0	3,647,131
Net Current Deferred Operating Income Taxes - Acct 4100												
98	2110	General Support Facilities	L2+L2a									
99	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
100	2220	COE - Operator Systems	L5	0			0		0		0	0
101	2230	COE - Transmission	L6	0			0	0	0		0	0
102	2310	Information Orig /Term	L8	0	0		0	0	0		0	0
103	2410	Cable & Wire Facilities	L9	0	0	0						
				0	0		0	0	0		0	0
104	Total 4100		L98-103									
				0	0	0	0	0	0	0	0	0
Net Noncurrent Deferred Operating Income Taxes - Acct 4340												
105	2110	General Support Facilities	L2+L2a									
106	2210	COE - Switching	L4	210,276	133,836	0	22,202	0	1,043	15,573	0	37,622
107	2220	COE - Operator Systems	L5	244,405			244,405		0		0	0
108	2230	COE - Transmission	L6	0			0	0	0		0	0
109	2310	Information Orig /Term	L8	491,730	159,459		0	0	9,970	37,519	0	284,782
110	2410	Cable & Wire Facilities	L9	0	0	0						
				1,578,139	1,313,544		0	0	1,505	133,870	0	129,220
111	Total 4340		L105-110									
				2,524,550	1,606,839	0	266,607	0	12,518	186,962	0	451,624
Plant Specific Expenses												
112	6110	Network Support	L12									
113	6120	General Support	L3	27,205	17,316	0	2,872	0	135	2,015	0	4,867
				217,012	138,124	0	22,913	0	1,076	16,072	0	38,827
114	6210	COE - Switching - Equal Access	Direct									
115	6210	COE - Switching - All Other	Alloc 6	0			0					
116	6220	COE - Operator Systems	L5	50,375			50,375		0		0	0
117	6230	COE - Transmission	L6	0			0	0	0		0	0
118	Total COE		L114-117	189,931	61,591		0	0	3,851	14,492	0	109,997
				240,306	61,591		50,375	0	3,851	14,492	0	109,997
119	6310	IOT - Other	L67									
120	6310	IOT - Customer Premise Equip	L68	0		0						
121	Total 6310		L119-120	0	0							
				0	0	0			0			
122	6410	Cable & Wire Facilities	L76									
				417,200	347,251		0	0	398	35,390	0	34,161
123	Total Plant Specific		L112,113,118,121-122									

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Attachment #5 - Form 9

PART 69

Ln	Acct	Description	Allocation	Total	Common Line		Switched Access		Special	B&C	IX	WBI
				Interstate	BFP	Pay / Other	Local Sw	Information	Transport			
				901,723	564,282	0	76,160	0	5,460	67,969	0	187,852
Plant Non-Specific Expenses												
124	6510	Other Prop Plant & Equip	L10									
125	6530	Network Operations	L10	1,636	1,041	0	173	0	8	121	0	293
126	6540	Access	Direct	446,349	284,092	0	47,128	0	2,213	33,056	0	79,860
126a	6540	Universal Service Assignment	Direct	0							0	
	6561	<u>Depreciation</u>		448,713	448,713							
127		Dep - Support Assets	L3									
128		Dep - COE Switching	L4	61,666	39,249	0	6,511	0	306	4,567	0	11,033
129		Dep - COE Operator	L5	134,713			134,713		0		0	0
130		Dep - COE Transmission	L6	0			0	0	0		0	0
131		Dep - IOT	L8	384,992	124,845		0	0	7,806	29,375	0	222,966
132		Dep - Cable & Wire Facilities	L9	0	0	0				0		
133		Total 6561	L127-132	728,849	606,648		0	0	695	61,827	0	59,679
				1,310,220	770,742	0	141,224	0	8,807	95,769	0	293,678
134	6562	Dep - Prop Held for Future Use	L19									
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133									
				2,206,918	1,504,588	0	188,525	0	11,028	128,946	0	373,831
Customer Operations Expenses												
139	6610	<u>Marketing</u>	L12									
				18,465	11,752	0	1,950	0	92	1,367	0	3,304
140	6621	<u>Operator</u>	Alloc 4									
141		Outside Operator Services	Alloc 5	0			0	0			0	0
				0			0	0			0	0
	6622	<u>Directory</u>										
142		Published Directory Expense	Direct									

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Attachment #5 - Form 10

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access		Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information Transport				
				6,435				6,435				
		6623 Commercial Operations										
		<u>Cat 1 - Local Business Office</u>										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	119,661	101,954	0	16,913		794			
145		Private Line	Direct	12,736						12,736		
146		Total	L143-145	0						0		
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	60,942						60,942		
149		EUCL	Direct	0						0		
150		Total	L147-149	24,351	24,351							
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	12,790						12,790		
153		EUCL	Direct	0						0		
154		Total	L151-153	0	0							
		IXC Service Order Processing										
155		Message Tel	L13									
156		Private Line	Direct	0	0	0	0		0			
157		Billing & Collection	Direct	0					0			
158		Total	L155-157	0	0	0	0		0	0		
		IXC Payment and Collection										
159		Message Tel	L13									
160		Private Line	Direct	5,432	4,628	0	768		36			
161		Billing & Collection	Direct	686					686			
162		Total	L159-161	570	4,628	0	768		36	686	570	
		IXC Billing Inquiry										
163		Message Tel	L13									
164		Private Line	Direct	0	0	0	0		0			
165		Billing & Collection	Direct	0					0			
166		Total	L163-165	0	0	0	0		0	0	0	
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166									

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Attachment #5 - Form 11

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line BFP	Pay / Other	Local Sw	Switched Access Information	Transport	Special Access	B&C	IX	WBI
				237,168	130,933	0	17,681		830	686	87,038		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct										
170		OB&C - Expense	Direct	21,048							21,048		
171		Future Use		63,778							63,778		
172		Future Use											
172		Carrier Access Billing	L11										
174		Subscriber Line Charge	Direct	46,222			13,424	0	631	9,417			22,750
				11,255	11,255								
175		Total Category 2	L169-174										
				142,303	11,255		13,424	0	631	9,417	84,826		22,750
176		Subtotal Customer Services	L140-142,168,175										
				385,906	142,188	0	31,105	6,435	1,461	10,103	171,864	0	22,750
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176										
				38,590	14,220	0	3,110	643	146	1,010	17,186	0	2,275
178		Total Customer Services	L176-177										
				424,496	156,408	0	34,215	7,078	1,607	11,113	189,050	0	25,025
179		Total Customer Operations	L139,178										
				442,961	168,160	0	36,165	7,078	1,699	12,480	189,050	0	28,329
180		Total Big Three Expenses	L123-126,179 (less L114)										
180a		Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177										
				2,241,382	1,466,288	0	159,626	7,078	9,380	113,626	189,050	0	296,334
				1,813,761	1,178,294	0	111,100	6,435	7,101	92,476	171,294	0	247,061
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180										
				45,923	30,043	0	3,271	145	192	2,328	3,873	0	6,071
182	6720	General & Administrative	L180										
182a		Disallowed Corp Operations Exp	L180										
				515,599	337,299	0	36,720	1,628	2,158	26,138	43,488	0	68,168
				0	0	0							
183		Total Corporate Operations	L181-182										
				561,522	367,342	0	39,991	1,773	2,350	28,466	47,361	0	74,239
184		Total Operating Expenses	L123,138,179,183										
				4,113,124	2,604,372	0	340,841	8,851	20,537	237,861	236,411	0	664,251
		<u>Operating Taxes</u>											
185	7100	Other Operating Income Exp	L18										
186	7240	Ad Valorem Taxes	L12	0	0	0	0	0	0	0	0	0	0
187	7370	Special Charges	L12	111,855	71,193	0	11,810	0	555	8,284	0	0	20,013
				136	87	0	14	0	1	10	0	0	24
188		Total Operating Exp & Taxes	L184-187										

Plant Date: Average 12/31/2013
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Citizens Telephone Company
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Attachment #5 - Form 12

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				4,225,115	2,675,652	0	352,665	8,851	21,093	246,155	236,411	0	684,288
<u>Tax Adjustments</u>													
189	7210	Investment Tax Credits	L12										
190		Future Use		0	0	0	0	0	0	0	0	0	0
191		Total	L189-190										
				0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12										
				0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12										
194		FIT Adjustments - Deductions	L12	(895)	(571)	0	(94)	0	(4)	(66)	0	0	(160)
195		Total FIT Adjustments	L193-194										
				0	0	0	0	0	0	0	0	0	0
				(895)	(571)	0	(94)	0	(4)	(66)	0	0	(160)
196		SIT Adjustments - Addbacks	L12										
197		SIT Adjustments - Deductions	L12										
198		Total SIT Adjustments	L196-197										
				0	0	0	0	0	0	0	0	0	0
				0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12										
200	7540	Interest On Customer Dep	L12										
				0	0	0	0	0	0	0	0	0	0
				481	306	-	51	-	2	36	-	-	86
<u>Rent Revenues Account 5240</u>													
201	2110	General Support Facilities	L3										
202	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L5	0			0		0			0	0
204	2230	COE - Transmission	L6	0			0	0	0			0	0
205	2310	Information Orig /Term	L8	0	0		0	0	0	0		0	0
206	2410	Cable & Wire Facilities	L9	0	0	0							
				0	-		-		-	-		-	-
207		Total 5240	L201-206										
				0	-	-	-	-	-	-	-	-	-
208		Total Operating Exp & Taxes	L188+200 Less 207										
		(Including 7540 / Net of 5240)		4225596	2,675,958	-	352,716	8,851	21,095	246,191	236,411	-	684,374

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
1	2111	Land	L10	442,144	108,241	36,655	0	0	25,672	148	36,691	5,295	0	229,442
2		General Support	L10	7,390,321	1,809,213	612,685	0	0	429,101	2,470	613,278	88,503	0	3,835,071
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,832,465	1,917,454	649,340	0	0	454,773	2,618	649,969	93,798	0	4,064,513
4	2210	COE - Switching	L45	5,470,494	2,814,607		0		168,420		378,099		0	2,109,368
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	11,484,487	1,952,069	3,713,379	0	0	512,974	4,975	738,816	215,491	0	4,346,783
7		Total COE	L4-6	16,954,981	4,766,676	3,713,379	0	0	681,394	4,975	1,116,915	215,491	0	6,456,151
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	64,388,791	15,146,965	3,030,316	0	0	4,041,632	22,215	5,633,312	758,646	(1)	35,755,706
10		Total COE, IOT & C&WF	L7-9	81,343,772	19,913,641	6,743,695	0	0	4,723,026	27,190	6,750,227	974,137	(1)	42,211,857
11	2680	Capital Leases	L81	0	0	0	0	0	0	0	0	0	0	0
12	2680	Leasehold Improvements	L88	0	0	0	0	0	0	0	0	0	0	0
13	2680	Amortizable Tangibles	L11-12	0	0	0	0	0	0	0	0	0	0	0
14	2690	Intangibles	L40	0	0	0	0	0	0	0	0	0	0	0
15	2001	Plant In Service	L3, 10, 13, 14	89,176,237	21,831,095	7,393,035	0	0	5,177,799	29,808	7,400,196	1,067,935	(1)	46,276,370
16	2002	Prop Held For Future Use	L15	0	0	0	0	0	0	0	0	0	0	0
17	2003	Plant Under Construction	L15	130,692	31,995	10,835	0	0	7,588	44	10,845	1,565	0	67,820
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,669,691	392,782	78,580	0	0	104,805	576	146,080	19,673	0	927,195
20	1402	Class B RTB Stock	L15	0	0	0	0	0	0	0	0	0	0	0
21	1410	Other Noncurrent Assets	L175	0	0	0	0	0	0	0	0	0	0	0
22	1438	Deferred Maint & Retirements	L95	0	0	0	0	0	0	0	0	0	0	0
23	1439	Def Non-Capital Equal Access	Alloc 13	0	0		0		0		0			0
24	1500	Other Jurisdictional Assets	Alloc 19	0	0	0	0	0	0	0	0	0	0	0
25	CWC	Cash Working Capital	L189	345,167	111,783	21,329	0	0	21,315	85	32,422	2,975	0	155,258

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Citizens Telephone Company
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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
26	3100	Depreciation Reserve	L102	57,699,446	14,344,279	5,037,598	0	0	3,297,041	19,025	4,743,608	686,382	(1)	29,571,514
27	3200	Res - Prop Held for Future Use	L16	0	0	0	0	0	0	0	0	0	0	0
28	3400	Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29	3400	Res - Leasehold Improvments	L13	0	0	0	0	0	0	0	0	0	0	0
30	3500	Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31	3600	Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32		Total Reserves	L 26-31	57,699,446	14,344,279	5,037,598	0	0	3,297,041	19,025	4,743,608	686,382	(1)	29,571,514
33	4040	Customer Deposits	L15	19,710	4,825	1,634	0	0	1,144	7	1,636	236	0	10,228
34	4100	Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35	4310	Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36	4340	Non-Current Def Oper Taxes	L116	7,703,656	1,885,964	638,586	0	0	447,296	2,575	639,283	92,252	0	3,997,700
37	4360	Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38	4370	Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39		Net Investment	L15-25 Less L32-38	25,898,975	6,132,587	1,825,961	0	0	1,566,026	8,906	2,205,016	313,278	0	13,847,201
40		Total 2001 Less 2690	L 3, 10, 13	89,176,237	21,831,095	7,393,035	0	0	5,177,799	29,808	7,400,196	1,067,935	(1)	46,276,370
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	25,573,518	6,025,629	1,806,266	0	0	1,545,855	8,828	2,174,230	310,539	0	13,702,171

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Attachment #6 - Form 15

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Central Office Switching - Acct 2210</u>														
42	2210	Cat 2 - Tandem Switching	Alloc 2	0	0		0		0		0		0	0
43	2210	Cat 3 - Local Switching	Alloc 3	5,470,494	2,814,607		0		168,420		378,099		0	2,109,368
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,470,494	2,814,607		0		168,420		378,099		0	2,109,368
<u>Central Office Operator Systems - Acct 2220</u>														
2220		Cat 1 - Operator Systems												
46		Intercept Boards	Alloc 24	0	0		0		0		0		0	0
47		Information Boards	Alloc 47	0	0		0		0		0		0	0
48		Service Observing Boards	Alloc 67	0	0		0		0		0		0	0
49		Other Boards	Alloc 1	0	0		0		0		0		0	0
50		Total 2220	L46-49	0	0		0		0		0		0	0
<u>Central Office Transmission - Acct 2230</u>														
51	2230	Cat 4.11 - Wdbd Exch Ln xDSL	Alloc 4	3,281,110		3,281,110		0		0		0	0	0
52	2230	Cat 4.121 - Exch Trunk EAS	Alloc 5	0									0	0
53	2230	Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0		0		0		0		0	0
54	2230	Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	7,362,948	1,837,204	10,233	0	0	490,364	1,462	683,036	2,436	0	4,338,213
56	2230	Cat 4.21 - IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22 - IX Cct - Wdbd	Alloc 10	639,956	0	417,114	0	0	0	2,857	0	211,414	0	8,571
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	200,473	114,865	4,922	0	0	22,610	656	55,780	1,641	(0)	(1)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	11,484,487	1,952,069	3,713,379	0	0	512,974	4,975	738,816	215,491	(0)	4,346,783

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Information Origination / Termination - Acct 2310</u>														
61	2351	Cat 1 - Pub Tel (Less Coinless)	Alloc 14	0	0		0		0		0		0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0		0		0		0		0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0		0		0		0		0	0
64		Total Category 1	L61-63	0	0		0		0		0		0	0
65		Cat 2 - Customer Premise	Alloc 16	0					0		0		0	0
66		Total 2310	L64-65	0	0		0		0		0		0	0
<u>Cable and Wire Facilities - Acct 2410</u>														
67	2410	Cat 1 - Exch Ln CWF	Alloc 17	60,634,906	15,129,633	84,271	0	0	4,038,220	12,039	5,624,895	20,064	0	35,725,784
68	2410	Cat 2.1 - Exch Trk CWF - EAS	Alloc 5	0									0	0
69	2410	Cat 2.2 - Exch Trk CWF - Toll	Alloc 6	0	0		0		0		0		0	0
70	2410	Cat 2.3 - Exch Trk CWF - Spl	Alloc 7	1,488,374		1,488,374		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,234,178	0	1,456,205	0	0	0	9,974	0	738,077	0	29,922
72	2410	Cat 3 - IX C&WF	Alloc 18	31,333	17,332	1,466	0	0	3,412	202	8,417	505	(1)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	64,388,791	15,146,965	3,030,316	0	0	4,041,632	22,215	5,633,312	758,646	(1)	35,755,706

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tangible Assets - Capital Leases - Acct 2680</u>														
75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81	Total	2681	L75-80	0	0	0	0	0	0	0	0	0	0	0
<u>Tangible Assets - Leasehold Improvements - Acct 2680</u>														
82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88	Total	2682	L82-87	0	0	0	0	0	0	0	0	0	0	0
<u>Deferred Maint & Retirements Acct 1438</u>														
89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95	Total	1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Accumulated Depreciation - Acct 3100</u>														
96	2110	General Support Facilities	L3	6,248,475	1,529,680	518,021	0	0	362,802	2,089	518,523	74,829	0	3,242,531
97	2210	COE - Switching	L4	4,500,622	2,315,601		0		138,561		311,065		0	1,735,395
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	8,361,073	1,421,169	2,703,458	0	0	373,461	3,622	537,882	156,884	0	3,164,597
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	38,589,276	9,077,829	1,816,119	0	0	2,422,217	13,314	3,376,138	454,669	(1)	21,428,991
102	Total 3100		L96-101	57,699,446	14,344,279	5,037,598	0	0	3,297,041	19,025	4,743,608	686,382	(1)	29,571,514
<u>Net Current Deferred Operating Income Taxes - Acct 4100</u>														
103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100		L103-108	0	0	0	0	0	0	0	0	0	0	0
<u>Net Noncurrent Deferred Operating Income Taxes - Acct 4340</u>														
110	2110	General Support Facilities	L3	641,647	157,081	53,195	0	0	37,256	214	53,246	7,684	0	332,971
111	2210	COE - Switching	L4	475,028	244,405		0		14,625		32,832		0	183,166
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	996,792	169,429	322,301	0	0	44,523	432	64,125	18,703	0	377,279
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	5,590,189	1,315,049	263,090	0	0	350,892	1,929	489,080	65,865	0	3,104,284
116	Total 4340		L110-115	7,703,656	1,885,964	638,586	0	0	447,296	2,575	639,283	92,252	0	3,997,700

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PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Specific Expenses</u>														
117	6110	Network Support	L3	83,016	20,323	6,882	0	0	4,820	28	6,889	994	0	43,080
118	6120	General Support	L3	662,202	162,113	54,899	0	0	38,449	221	54,952	7,930	0	343,638
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	100,718	28,316	22,059	0	0	4,048	30	6,635	1,280	0	38,350
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	379,748	106,761	83,170	0	0	15,261	111	25,016	4,826	0	144,603
123		Total COE	L119-122	480,466	135,077	105,229	0	0	19,309	141	31,651	6,106	0	182,953
124	6310	IOT - Other	L64	0	0		0		0		0		0	0
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0
126		Total 6310	L124-125	0	0		0		0		0		0	0
127	6410	Cable & Wire Facilities	L9	1,477,833	347,649	69,551	0	0	92,762	510	129,294	17,412	0	820,655
128		Total Plant Specific	L117,118,123,126-127	2,703,517	665,162	236,561	0	0	155,340	900	222,786	32,442	0	1,390,326

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Plant Non-Specific Expenses</u>														
129	6510	Other Prop Plant & Equip	L15	4,990	1,222	414	0	0	290	2	414	60	0	2,588
130	6530	Network Operations	L10	1,362,016	333,433	112,916	0	0	79,082	455	113,025	16,311	0	706,794
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	448,713	448,713		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	188,172	46,066	15,600	0	0	10,926	63	15,615	2,253	0	97,649
133		Dep - COE Switching	L4	261,830	134,713		0		8,061		18,097		0	100,959
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	780,421	132,652	252,340	0	0	34,859	338	50,206	14,644	0	295,382
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,581,778	607,343	121,506	0	0	162,056	891	225,877	30,419	0	1,433,686
138		Total 6561	L132-137	3,812,201	920,774	389,446	0	0	215,902	1,292	309,795	47,316	0	1,927,676
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	5,627,920	1,704,142	502,776	0	0	295,274	1,749	423,234	63,687	0	2,637,058
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	61,149	18,465	0	0	0	5,859	0	9,461	0	0	27,364
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	16,500	0		0		0		0		0	16,500
	6622	<u>Directory</u>												
147		Classified	Alloc 22	22,163			0	0	0	0	0	0	0	22,163
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	28,496	6,435		0		1,333		3,132		0	17,596
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	50,659	6,435	0	0	0	1,333	0	3,132	0	0	39,759

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
6623 Commercial Operations														
<u>Cat 1 - Local Business Office</u>														
		End User service order processing												
152		Presubscription	Alloc 26	119,661	119,661									0
153		Directory Advertising	Alloc 27	197										197
154		All other	Alloc 28	113,836	12,736	0	0	0	889	0	3,061	0		97,150
155		End User payment & collection	Alloc 21	251,981	85,293	0	0	0	12,713	0	39,546	58		114,371
156		End User billing inquiry	Alloc 30	115,043	12,790	0	0	0	3,072	0	12,790	0		86,391
157		IXC service order processing	Alloc 32	21,389	0	0	0	0	21,389	0	0	0		0
158		IXC payment and collection	Alloc 33	9,808	6,002	686	0	0	2,985	45	90	0		0
159		IXC billing inquiry	Alloc 34	886	0	0	0	0	886	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	632,801	236,482	686	0	0	41,934	45	55,487	58	0	298,109
<u>Cat 2 - Revenue Accounting</u>														
162		Message Processing	Alloc 36	98,585	21,048		0		7,225		70,312		0	0
163		OB&C - Expense	Alloc 38	213,845	63,778		0		37,517		37,517		0	75,033
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	92,446	46,222		0		23,112		23,112			0
168		Subscriber Line Charge	Alloc 29	11,255	11,255		0		0		0			0
169		Total Category 2	L162-168	416,131	142,303	0	0	0	67,854	0	130,941	0	0	75,033
170		Subtotal Categories 1 & 2	L161,169	1,048,932	378,785	686	0	0	109,788	45	186,428	58	0	373,142

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
Category 3 - Other Commercial														
171		Telcom Relay Service	Alloc 45	38,590	38,590		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,087,522	417,375	686	0	0	109,788	45	186,428	58	0	373,142
174		Total Customer Operations	L144-146,151,173	1,215,830	442,275	686	0	0	116,980	45	199,021	58	0	456,765
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,536,145	1,258,434	288,382	0	0	308,133	1,151	472,991	39,887	0	2,167,167
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	134,671	37,361	8,562	0	0	9,148	34	14,042	1,184	0	64,340
177	6720	General & Administrative												
177		Other Direct	Alloc 46	73,813	73,813	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0									0	0
179		Other	L175	1,295,568	359,421	82,365	0	0	88,006	329	135,091	11,392	0	618,964
180		Total 6720	L177-179	1,369,381	433,234	82,365	0	0	88,006	329	135,091	11,392	0	618,964
181		Total Corporate Operations	L176,180	1,504,052	470,595	90,927	0	0	97,154	363	149,133	12,576	0	683,304
182		Total Operating Expenses	L128,143,174,181	11,051,319	3,282,174	830,950	0	0	664,748	3,057	994,174	108,763	0	5,167,453
Operating Taxes														
183	183	7100	Other Operating	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	308,092	75,424	25,542	0	0	17,889	103	25,567	3,690	0	159,877
185	7240	Ad Valorem Taxes - Direct	Alloc 40	10,889	10,889	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	318,981	86,313	25,542	0	0	17,889	103	25,567	3,690	0	159,877
187	7370	Special Charges	L181	365	114	22	0	0	24	0	36	3	0	166
188		Total Operating Exp & Taxes	L182,186,187	11,370,665	3,368,601	856,514	0	0	682,661	3,160	1,019,777	112,456	0	5,327,496
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	7,558,464	2,447,827	467,068	0	0	466,759	1,868	709,982	65,140	0	3,399,820

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Citizens Telephone Company
Study No.: 230473

Attachment #6 - Form 23

PART 36

Ln	Acct	Description	Allocation	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
<u>Tax Adjustments</u>														
190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0	0	0
191		TRA-86 Amortization	L15											
192		Total	L190-191	0	0	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(2,732)	(669)	(226)	0	0	(159)	(1)	(227)	(33)	0	(1,417)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(2,732)	(669)	(226)	0	0	(159)	(1)	(227)	(33)	0	(1,417)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	1,572	370	111	0	0	95	1	134	19	0	842
<u>Rent Revenues Account 5240</u>														
202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0		0		0		0	0
204	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	11,372,237	3,368,971	856,625	0	0	682,756	3,161	1,019,911	112,475	0	5,328,338

Plant Date: Average 12/31/2013
Expense Date: 12 Mo. Ending 12/31/2013

Citizens Telephone Company
Study No.: 230473

Attachment #6 - Form 12

LOOPS / CIRCUITS

	Total Company	Message	Interstate InterLATA P/L	Interstate IntraLATA P/L	Intrastate InterLATA P/L	Intrastate IntraLATA P/L	Local P/L	Total P/L
1 Loops	15,110	15,081	21	0	3	5	0	29
2 Circuits	611	589	15	0	2	5	0	22
3 Circuit Miles	2,418.00	2,250.30	113.10	0.00	15.60	39.00	0.00	167.70
4 Wideband Channels	224	0	146	0	1	74	3	224
5 STP Circuit Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

COMMERCIAL ALLOCATORS

	Total Company	Interstate InterLATA Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	493,585	105,379		0		36,174		352,032		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	
14 Marketing Billing	817,599	246,894	0	0	0	78,334	0	126,505	0	0	365,866
15 OB&C Expense	213,845	63,778		0		37,517		37,517		0	75,033

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	1,572
20 FIT Adjustment - Addbacks	2,732
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000

TRAFFIC FACTORS

	Interstate InterLATA	Interstate IntraLATA	State InterLATA	State IntraLATA	EAS	Local	Total
1 Tandem Switching Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2 Weighted Dem	0.514507	0.000000	0.030787	0.069116	0.000000	0.385590	1.000000
3 Wideband Exch Line xDSL Circuit Factor	1.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
4 Exchange Trunk Toll Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5 Subscriber Plant Factor	0.250000	0.000000	0.066727	0.092945	0.000000	0.590328	1.000000
6 Conversation Minute Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
7 Conversation Minute Miles Factor	0.594370	0.000000	0.116995	0.288635	0.000000		1.000000
8 Host Remote Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
9 Subscriber Line Usage Factor	0.225804	0.000000	0.046776	0.109925	0.000000	0.617495	1.000000
10 Exchange Trunk Special Factor	1.000000	0.000000	0.000000	0.000000		0.000000	1.000000
11 Equal Access Factor	0.828395	0.000000	0.171605	0.000000	0		1.000000
12 Coinless Pay MOU Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
13 IOT Category 2 Factor			0.000000	0.000000	0.000000	1.000000	1.000000
14 Wideband Conversation Minute Miles	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000
15 Carrier Access Billing Factor	0.500000	0.000000	0.250000	0.250000			1.000000
16 Service Observing BD Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

CITIZENS TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014

1. Projected Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$340,857
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$340,880
3. Variance (Line 2 - Line 1) Due to rounding	\$23
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$9,927

**CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL METALLIC CHANNEL TERM	0.00	\$23.55	\$0.00	\$23.55	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$33.89	\$0.00	\$33.89	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$2.36	\$0.00	\$2.36	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$23.55	\$0.00	\$23.55	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 2W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM.-FOUR WIRE	0.00	\$47.10	\$0.00	\$47.10	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 4W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY	0.00	\$2.82	\$0.00	\$2.82	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$28.32	\$0.00	\$28.32	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	21.00	\$19.82	\$416.22	\$20.42	\$428.82	\$12.60
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	12.00	\$31.72	\$380.64	\$32.67	\$392.04	\$11.40
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	251.00	\$1.41	\$353.91	\$1.45	\$363.95	\$10.04
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	37.00	\$14.19	\$525.03	\$14.62	\$540.94	\$15.91
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$20.11	\$0.00	\$20.11	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$106.67	\$0.00	\$106.67	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$21.52	\$0.00	\$21.52	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$93.17	\$0.00	\$93.17	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$9.39	\$0.00	\$9.39	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$3.66	\$0.00	\$3.66	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.25	\$0.00	\$0.25	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$6.53	\$0.00	\$6.53	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ATTENUATION	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING DATA CAPABIL	0.00	\$4.48	\$0.00	\$4.48	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$8.18	\$0.00	\$8.18	\$0.00	\$0.00
SPL VOICE CONDITIONING SEALING CURRENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 2-W	0.00	\$11.59	\$0.00	\$11.59	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$11.59	\$0.00	\$11.59	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$7.97	\$0.00	\$7.97	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$204.99	\$0.00	\$204.99	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$11.74	\$0.00	\$11.74	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$5.89	\$0.00	\$5.89	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$2.84	\$0.00	\$2.84	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$6.48	\$0.00	\$6.48	\$0.00	\$0.00
SPECIAL VOICE PUBLIC PACKET SWITCH NETWORK	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ MONTH	0.00	\$41.93	\$0.00	\$41.93	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$4.19	\$0.00	\$4.19	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$73.01	\$0.00	\$73.01	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$7.30	\$0.00	\$7.30	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$73.01	\$0.00	\$73.01	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$7.30	\$0.00	\$7.30	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$73.01	\$0.00	\$73.01	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$7.30	\$0.00	\$7.30	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$2.82	\$0.00	\$2.82	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.28	\$0.00	\$0.28	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$5.63	\$0.00	\$5.63	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.56	\$0.00	\$0.56	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$8.46	\$0.00	\$8.46	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.85	\$0.00	\$0.85	\$0.00	\$0.00

**CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$11.28	\$0.00	\$11.28	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$1.13	\$0.00	\$1.13	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$28.32	\$0.00	\$28.32	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$2.83	\$0.00	\$2.83	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$56.62	\$0.00	\$56.62	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$5.66	\$0.00	\$5.66	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$84.94	\$0.00	\$84.94	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$8.49	\$0.00	\$8.49	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$113.26	\$0.00	\$113.26	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$11.33	\$0.00	\$11.33	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$18.09	\$0.00	\$18.09	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.81	\$0.00	\$1.81	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.70	\$0.00	\$11.70	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.17	\$0.00	\$1.17	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$20.06	\$0.00	\$20.06	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$2.01	\$0.00	\$2.01	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$433.18	\$0.00	\$433.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$238.25	\$0.00	\$238.25	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY MO.	0.00	\$368.69	\$0.00	\$368.69	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$202.77	\$0.00	\$202.77	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$392.83	\$0.00	\$392.83	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$216.06	\$0.00	\$216.06	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$32.93	\$0.00	\$33.92	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$32.93	\$0.00	\$33.92	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$32.93	\$0.00	\$33.92	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$32.93	\$0.00	\$33.92	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	70.00	\$32.93	\$2,305.10	\$33.92	\$2,374.40	\$69.30
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	0.00	\$32.93	\$0.00	\$33.92	\$0.00	\$0.00
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$1.21	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.21	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.21	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.21	\$0.00	\$1.21	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	657.00	\$1.72	\$1,130.04	\$1.77	\$1,162.89	\$32.85
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$1.72	\$0.00	\$1.77	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$12.13	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$12.13	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$12.13	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$12.13	\$0.00	\$12.13	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	70.00	\$17.19	\$1,203.30	\$17.71	\$1,239.70	\$36.40
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$17.19	\$0.00	\$17.71	\$0.00	\$0.00
SPECIAL DIGITAL DATA BRIDGING	0.00	\$7.12	\$0.00	\$7.12	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.63	\$0.00	\$5.63	\$0.00	\$0.00
SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$28.15	\$0.00	\$28.15	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	1,657.20	\$93.38	\$154,749.34	\$96.19	\$159,406.07	\$4,656.73
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00

John Stankovic, Inc.

**CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2014 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2014**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL HIGH CAP CHAN TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	12.00	\$947.21	\$11,366.52	\$975.69	\$11,708.28	\$341.76
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$442.00	\$0.00	\$442.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 64 KBPS MO.	0.00	\$2.22	\$0.00	\$2.22	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	11,722.80	\$6.40	\$75,025.92	\$6.59	\$77,253.25	\$2,227.33
SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO.	271.20	\$61.91	\$16,789.99	\$63.77	\$17,294.42	\$504.43
SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 64 KBPS MO.	0.00	\$22.24	\$0.00	\$22.24	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,288.80	\$33.19	\$42,775.27	\$34.19	\$44,064.07	\$1,288.80
SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	34.80	\$236.80	\$8,240.64	\$243.92	\$8,488.42	\$247.78
SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	24.00	\$332.22	\$7,973.28	\$342.21	\$8,213.04	\$239.76
SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	12.00	\$128.26	\$1,539.12	\$132.12	\$1,585.44	\$46.32
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	48.00	\$128.26	\$6,156.48	\$132.12	\$6,341.76	\$185.28
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$353.45	\$0.00	\$353.45	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$240.16	\$0.00	\$240.16	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$212.97	\$0.00	\$212.97	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$143.19	\$0.00	\$143.19	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$156.07	\$0.00	\$156.07	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$81.21	\$0.00	\$81.21	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$326.26	\$0.00	\$326.26	\$0.00	\$0.00
SPL HIGH CAPACITY - CLEAR CHANNEL CAPABILITY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS			\$330,930.80		\$340,857.49	\$9,926.69