

Plant Date: Average 6/30/2016
Expense Date: 12 Mo. Ending 6/30/2016

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	19,220,834	2,628,127	0	154,178	2,324,876	5,760,927	30,088,942	91,549,268
2. Plant Under Construction	Part 69, Form 1, Ln 20	0	0	0	0	0	0	0	0
3. Net Investment	Part 69, Form 2, Ln 43	3,735,611	(24,359)	0	12,504	416,330	625,669	4,765,755	16,362,790
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)	420,256	(2,740)	0	1,407	46,837	70,388	536,148	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	420,256	(2,740)	0	1,407	46,837	70,388	536,148	
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	(574)	(78)	0	(5)	(69)	(172)	(898)	(2,732)
11. Subject to FIT	(Lines 5-8-9-10)	420,830	(2,662)	0	1,412	46,906	70,560	537,046	
12. Federal Income Tax @ 53.84615%		226,601	(1,433)	0	760	25,257	37,994	289,179	
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)	647,431	(4,095)	0	2,172	72,163	108,554	826,225	
15. State Income Tax @ 5.26316%		47,984	(303)	0	161	5,348	8,045	61,235	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	694,841	(4,476)	0	2,328	77,442	116,427	886,562	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,712,531	332,204	9,147	21,723	251,548	725,952	4,053,105	11,364,551
18. Subtotal	(Lines 16+17)	3,407,372	327,728	9,147	24,051	328,990	842,379	4,939,667	
19. Gross Receipts Tax @ 0.30000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,407,372	327,728	9,147	24,051	328,990	842,379	4,939,667	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,407,372	327,728	9,147	24,051	328,990	842,379	4,939,667	

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Citizens Telephone Company
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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)	3,407,372	327,728	9,147	24,051	328,990	842,379	4,939,667	
23. No longer applicable									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,407,372	327,728	9,147	24,051	328,990	842,379	4,939,667	
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					(24,051)			(24,051)	
28. Subtotal		3,460,444	274,656	9,147	0	328,990	842,379	4,915,616	
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)		3,467,911	274,886	9,170	99	329,598	843,952	4,925,616	

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Citizens Telephone Company
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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	142,697	91,155	0	12,464	0	731	11,026		0	27,321
2		General Support	L10	2,660,334	1,699,423	0	232,368	0	13,632	205,555		0	509,356
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,803,031	1,790,578	0	244,832	0	14,363	216,581	0	0	536,677
4	2210	COE - Switching	L48	2,383,295			2,383,295		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	6,054,381	1,911,278		0	0	121,441	446,983		0	3,574,679
7		Total COE	L4-6	8,437,676	1,911,278		2,383,295	0	121,441	446,983		0	3,574,679
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,848,235	15,518,978		0	0	18,374	1,661,312		0	1,649,571
10		Total COE, IOT & C&WF	L7-9	27,285,911	17,430,256	0	2,383,295	0	139,815	2,108,295		0	5,224,250
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	9,855,655			2,383,295	0	139,815	2,108,295			5,224,250
12		Total GSF, COE, IOT, C&WF	L3,10	30,088,942	19,220,834	0	2,628,127	0	154,178	2,324,876	0	0	5,760,927
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	22,003,139	19,220,834	0	2,628,127		154,178				
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	30,088,942	19,220,834	0	2,628,127	0	154,178	2,324,876	0	0	5,760,927
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	0	0	0	0	0	0	0	0	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	523,555	334,447	0	45,730	0	2,683	40,453	0	0	100,242
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	126,382	80,732	0	11,039	0	648	9,765	0	0	24,198
29	3100	Depreciation Reserve	L97	0	0	0							
30	3200	Res - Prop Held for Future Use	L12	22,643,066	13,773,216	0	2,418,308	0	127,942	1,701,467	0	0	4,622,133
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										
				22,643,066	13,773,216	0	2,418,308	0	127,942	1,701,467	0	0	4,622,133
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	16,949	10,827	0	1,480	0	87	1,310	0	0	3,245
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	3,313,109	2,116,359	0	289,467	0	16,976	255,987	0	0	634,320
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										
				4,765,755	3,735,611	0	(24,359)	0	12,504	416,330	0	0	625,669
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				
				4,656,322	3,665,706	0	(33,918)	0	11,943	407,875	0	0	604,716
<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	2,383,295			2,383,295						
				0			0						
48		Total 2210	L45-47										
				2,383,295			2,383,295		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	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52										
				2,383,295			2,383,295	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	3,574,679					0	0		0	3,574,679
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	1,923,458	1,911,278					12,180			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0								0	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	430,449					0	430,449			
62	2230	Cat 4.3 - Host / Remote	L75	125,795			0	0	121,441	4,354		0	0
				0					0				
63		Total 2230	L55-62										

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Attachment #2 - Form 6

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			
				6,054,381	1,911,278		0	0	121,441	446,983		0	3,574,679
<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	15,617,872	15,518,978					98,894			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0					0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,649,571						0	0	0	1,649,571
74	2410	Cat 3 - IX C&WF	Alloc 3	1,561,125					0	1,561,125			
75	2410	Cat 4 - Host / Remote C&WF	Direct	19,667			0	0	18,374	1,293		0	0
				0					0				
76		Total 2410	L70-75										

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Attachment #2 - Form 7

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			
				18,848,235	15,518,978		0	0	18,374	1,661,312		0	1,649,571
<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	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	0
82	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0		0	0
83	Total 2681		L77-82										
				0	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	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	0
89	2410	Cable & Wire Facilities	L9	0	0	0							
				0	0		0	0	0	0		0	0
90	Total 1438		L84-89										
				0	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	2,257,933	1,442,369	0	197,220	0	11,570	174,463	0	0	432,311
93	2220	COE - Operator Systems	L5	2,221,088			2,221,088		0			0	0
94	2230	COE - Transmission	L6	0			0	0	0			0	0
95	2310	Information Orig /Term	L8	5,170,171	1,632,146		0	0	103,705	381,704		0	3,052,616
96	2410	Cable & Wire Facilities	L9	0	0	0							
				12,993,874	10,698,701		0	0	12,667	1,145,300		0	1,137,206
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			
				22,643,066	13,773,216	0	2,418,308	0	127,942	1,701,467	0	0	4,622,133
<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	294,307	188,004	0	25,706	0	1,508	22,740	0	0	56,349
107	2220	COE - Operator Systems	L5	263,761			263,761		0			0	0
108	2230	COE - Transmission	L6	0			0	0	0			0	0
109	2310	Information Orig /Term	L8	669,808	211,448		0	0	13,435	49,451		0	395,474
110	2410	Cable & Wire Facilities	L9	0	0	0							
				2,085,233	1,716,907		0	0	2,033	183,796		0	182,497
111		Total 4340	L105-110										
				3,313,109	2,116,359	0	289,467	0	16,976	255,987	0	0	634,320
<u>Plant Specific Expenses</u>													
112	6110	Network Support	L12										
113	6120	General Support	L3	35,135	22,444	0	3,069	0	180	2,715	0	0	6,727
				233,756	149,322	0	20,418	0	1,198	18,062	0	0	44,756
114	6210	COE - Switching - Equal Access	Direct										
115	6210	COE - Switching - All Other	Alloc 6	0			0						
116	6220	COE - Operator Systems	L5	40,096			40,096		0			0	0
117	6230	COE - Transmission	L6	0			0	0	0			0	0
118		Total COE	L114-117	189,052	59,681		0	0	3,792	13,957		0	111,622
				229,148	59,681		40,096	0	3,792	13,957		0	111,622
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										
				372,211	306,466		0	0	363	32,807		0	32,575
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				
				870,250	537,913	0	63,583	0	5,533	67,541	0	0	195,680
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10										
125	6530	Network Operations	L10	6,460	4,127	0	564	0	33	499		0	1,237
126	6540	Access	Direct	475,936	304,028	0	41,571	0	2,439	36,774		0	91,124
126a	6540	Universal Service Assignment	Direct	0								0	
	6561	Depreciation		495,026	495,026								
127		Dep - Support Assets	L3										
128		Dep - COE Switching	L4	81,932	52,338	0	7,156	0	420	6,331	0	0	15,687
129		Dep - COE Operator	L5	142,271			142,271		0			0	0
130		Dep - COE Transmission	L6	0			0	0	0			0	0
131		Dep - IOT	L8	381,024	120,284		0	0	7,643	28,130		0	224,967
132		Dep - Cable & Wire Facilities	L9	0	0	0				0			
133		Total 6561	L127-132	659,750	543,216		0	0	643	58,151		0	57,740
				1,264,977	715,838	0	149,427	0	8,706	92,612	0	0	298,394
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										
				2,242,399	1,519,019	0	191,562	0	11,178	129,885	0	0	390,755
<u>Customer Operations Expenses</u>													
139	6610	Marketing	L12										
				22,514	14,382	0	1,966	0	115	1,740	0	0	4,311
140	6621	Operator	Alloc 4										
141		Outside Operator Services	Alloc 5	0			0	0				0	0
				0			0	0				0	0
	6622	Directory											
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			
				6,532				6,532				
6623		Commercial Operations										
		Cat 1 - Local Business Office										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	116,831	102,057	0	13,955		819			
145		Private Line	Direct	12,435								12,435
146		Total	L143-145	0								0
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	59,501								59,501
149		EUCL	Direct	0								0
150		Total	L147-149	23,775	23,775							0
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	12,488								12,488
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	5,303	4,633	0	633		37			
161		Billing & Collection	Direct	670						670		
162		Total	L159-161	557								557
				6,530	4,633	0	633		37	670		557
		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
167		Future Use										
168		Total Category 1	L146,150,154,158,162,166									

Plant Date: Average 6/30/2016
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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				
				231,560	130,465	0	14,588		856	670	84,981		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct										
170		OB&C - Expense	Direct	20,551							20,551		
171		Future Use		62,273							62,273		
172		Future Use											
172		Carrier Access Billing	L11										
174		Subscriber Line Charge	Direct	45,132			10,914	0	640	9,655			23,923
				10,989	10,989								
175		Total Category 2	L169-174										
				138,945	10,989		10,914	0	640	9,655	82,824		23,923
176		Subtotal Customer Services	L140-142,168,175										
				377,037	141,454	0	25,502	6,532	1,496	10,325	167,805	0	23,923
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176										
				37,677	14,135	0	2,548	653	149	1,032	16,769	0	2,391
178		Total Customer Services	L176-177										
				414,714	155,589	0	28,050	7,185	1,645	11,357	184,574	0	26,314
179		Total Customer Operations	L139,178										
				437,228	169,971	0	30,016	7,185	1,760	13,097	184,574	0	30,625
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										
				2,284,900	1,511,065	0	135,734	7,185	9,765	117,911	184,574	0	318,666
				1,832,457	1,204,092	0	93,145	6,532	7,267	93,692	167,248	0	260,481
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180										
				37,336	24,691	0	2,218	117	160	1,927	3,016	0	5,207
182	6720	General & Administrative	L180										
182a		Disallowed Corp Operations Exp	L180										
				586,692	387,995	0	34,852	1,845	2,507	30,276	47,393	0	81,824
				0	0	0							
183		Total Corporate Operations	L181-182										
				624,028	412,686	0	37,070	1,962	2,667	32,203	50,409	0	87,031
184		Total Operating Expenses	L123,138,179,183										
				4,173,905	2,639,589	0	322,231	9,147	21,138	242,726	234,983	0	704,091
		<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	113,622	72,583	0	9,924	0	582	8,779	0	0	21,754
				0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187										

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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			
				4,287,527	2,712,172	0	332,155	9,147	21,720	251,505	234,983	0	725,845
<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	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Deductions	L12	(898)	(574)	0	(78)	0	(5)	(69)	0	0	(172)
195		Total FIT Adjustments	L193-194	0	0	0	0	0	0	0	0	0	0
				(898)	(574)	0	(78)	0	(5)	(69)	0	0	(172)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0	0
				561	359	-	49	-	3	43	-	-	107
<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 (Including 7540 / Net of 5240)	L188+200 Less 207	4288088	2,712,531	-	332,204	9,147	21,723	251,548	234,983	-	725,952

Plant Date: Average 6/30/2016
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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	104,350	38,347	0	0	25,220	134	35,919	5,404	0	224,797
2		General Support	L10	8,094,388	1,945,422	714,912	0	0	470,177	2,489	669,646	100,741	0	4,191,001
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	8,528,559	2,049,772	753,259	0	0	495,397	2,623	705,565	106,145	0	4,415,798
4	2210	COE - Switching	L45	4,632,191	2,383,295		0		142,611		320,159		0	1,786,126
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	12,106,577	2,032,719	4,021,662	0	0	534,039	4,788	769,549	221,853	0	4,521,967
7		Total COE	L4-6	16,738,768	4,416,014	4,021,662	0	0	676,650	4,788	1,089,708	221,853	0	6,308,093
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	66,281,941	15,537,352	3,310,883	0	0	4,145,756	20,744	5,778,569	811,409	0	36,677,228
10		Total COE, IOT & C&WF	L7-9	83,020,709	19,953,366	7,332,545	0	0	4,822,406	25,532	6,868,277	1,033,262	0	42,985,321
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	91,549,268	22,003,138	8,085,804	0	0	5,317,803	28,155	7,573,842	1,139,407	0	47,401,119
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	0	0	0	0	0	0	0	0	0	0	0
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,841,141	431,587	91,968	0	0	115,158	576	160,514	22,539	0	1,018,799
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	324,251	104,852	21,530	0	0	19,898	73	30,215	2,886	0	144,797

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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	67,219,856	16,319,466	6,323,600	0	0	3,846,070	20,503	5,507,601	834,337	0	34,368,279
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	67,219,856	16,319,466	6,323,600	0	0	3,846,070	20,503	5,507,601	834,337	0	34,368,279
33	4040	Customer Deposits	L15	51,569	12,394	4,555	0	0	2,995	16	4,266	642	0	26,701
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	10,080,445	2,422,804	890,305	0	0	585,537	3,100	833,950	125,457	0	5,219,292
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	16,362,790	3,784,913	980,842	0	0	1,018,257	5,185	1,418,754	204,396	0	8,950,443
40		Total 2001 Less 2690	L 3, 10, 13	91,549,268	22,003,138	8,085,804	0	0	5,317,803	28,155	7,573,842	1,139,407	0	47,401,119
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	16,090,108	3,692,455	963,867	0	0	1,001,354	5,128	1,392,805	202,152	0	8,832,347

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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	4,632,191	2,383,295		0		142,611		320,159		0	1,786,126
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	4,632,191	2,383,295		0		142,611		320,159		0	1,786,126
<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	3,574,679		3,574,679		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	7,660,944	1,911,278	12,180	0	0	510,135	1,218	710,575	2,436	0	4,513,122
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	660,415	0	430,449	0	0	0	2,948	0	218,173	0	8,845
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	210,539	121,441	4,354	0	0	23,904	622	58,974	1,244	0	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	12,106,577	2,032,719	4,021,662	0	0	534,039	4,788	769,549	221,853	0	4,521,967

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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	62,204,476	15,518,978	98,894	0	0	4,142,139	9,889	5,769,646	19,779	0	36,645,151
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	1,649,571		1,649,571		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,395,151	0	1,561,125	0	0	0	10,692	0	791,256	0	32,078
72	2410	Cat 3 - IX C&WF	Alloc 18	32,743	18,374	1,293	0	0	3,617	163	8,923	374	(0)	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	66,281,941	15,537,352	3,310,883	0	0	4,145,756	20,744	5,778,569	811,409	(0)	36,677,228

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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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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	6,870,033	1,651,158	606,775	0	0	399,058	2,113	568,356	85,503	0	3,557,070
97	2210	COE - Switching	L4	4,316,924	2,221,088		0		132,905		298,369		0	1,664,562
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	10,338,477	1,735,851	3,434,320	0	0	456,045	4,089	657,161	189,453	0	3,861,558
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	45,694,422	10,711,369	2,282,505	0	0	2,858,062	14,301	3,983,715	559,381	0	25,285,089
102	Total 3100			L96-101	67,219,856	16,319,466	6,323,600	0	0	3,846,070	20,503	5,507,601	834,337	0 34,368,279
<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	895,467	215,218	79,089	0	0	52,015	275	74,082	11,145	0	463,643
111	2210	COE - Switching	L4	512,647	263,761		0		15,783		35,432		0	197,671
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	1,339,374	224,884	444,924	0	0	59,082	530	85,137	24,544	0	500,273
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	7,332,957	1,718,941	366,292	0	0	458,657	2,295	639,299	89,768	0	4,057,705
116	Total 4340			L110-115	10,080,445	2,422,804	890,305	0	0	585,537	3,100	833,950	125,457	0 5,219,292

Plant Date: Average 6/30/2016
Expense Date: 12 Mo. Ending 6/30/2016

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	106,902	25,693	9,442	0	0	6,210	33	8,844	1,330	0	55,350
118	6120	General Support	L3	711,233	170,939	62,817	0	0	41,313	219	58,840	8,852	0	368,253
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	79,544	20,985	19,111	0	0	3,215	23	5,178	1,054	0	29,978
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	375,044	98,944	90,108	0	0	15,161	107	24,416	4,971	0	141,337
123		Total COE	L119-122	454,588	119,929	109,219	0	0	18,376	130	29,594	6,025	0	171,315
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	1,308,922	306,828	65,383	0	0	81,870	410	114,114	16,024	0	724,293
128		Total Plant Specific	L117,118,123,126-127	2,581,645	623,389	246,861	0	0	147,769	792	211,392	32,231	0	1,319,211

Plant Date: Average 6/30/2016
Expense Date: 12 Mo. Ending 6/30/2016

Citizens Telephone Company
Study No.: 230473

Attachment #3 - Form 20

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	19,655	4,724	1,736	0	0	1,142	6	1,626	245	0	10,176
130	6530	Network Operations	L10	1,448,093	348,038	127,898	0	0	84,115	445	119,800	18,023	0	749,774
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	495,026	495,026		0		0		0			
	6561	<u>Depreciation</u>												
132		Dep - Support Assets	L3	249,288	59,914	22,018	0	0	14,480	77	20,624	3,103	0	129,072
133		Dep - COE Switching	L4	276,520	142,271		0		8,513		19,112		0	106,624
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	761,911	127,926	253,098	0	0	33,609	301	48,431	13,962	0	284,584
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,320,085	543,858	115,892	0	0	145,115	726	202,269	28,402	0	1,283,823
138		Total 6561	L132-137	3,607,804	873,969	391,008	0	0	201,717	1,104	290,436	45,467	0	1,804,103
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	5,570,578	1,721,757	520,642	0	0	286,974	1,555	411,862	63,735	0	2,564,053
<u>Customer Operations Expenses</u>														
144	6610	Marketing	Alloc 43	74,556	22,514	0	0	0	7,143	0	11,536	0	0	33,363
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	19,834	0		0		0		0		0	19,834
	6622	<u>Directory</u>												
147		Classified	Alloc 22	22,497			0	0	0	0	0	0	0	22,497
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	28,926	6,532		0		1,353		3,180		0	17,861
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	51,423	6,532	0	0	0	1,353	0	3,180	0	0	40,358

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	116,831	116,831									0
153		Directory Advertising	Alloc 27	192										192
154		All other	Alloc 28	111,144	12,435	0	0	0	868	0	2,989	0		94,852
155		End User payment & collection	Alloc 21	246,022	83,276	0	0	0	12,412	0	38,611	57		111,666
156		End User billing inquiry	Alloc 30	112,323	12,488	0	0	0	2,999	0	12,488	0		84,348
157		IXC service order processing	Alloc 32	20,883	0	0	0	0	20,883	0	0	0		0
158		IXC payment and collection	Alloc 33	9,576	5,860	670	0	0	2,914	44	88	0		0
159		IXC billing inquiry	Alloc 34	865	0	0	0	0	865	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	617,836	230,890	670	0	0	40,941	44	54,176	57	0	291,058
		<u>Cat 2 - Revenue Accounting</u>												
162		Message Processing	Alloc 36	96,258	20,551		0		7,055		68,653		0	(1)
163		OB&C - Expense	Alloc 38	208,797	62,273		0		36,631		36,631		0	73,262
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	90,264	45,132		0		22,566		22,566			0
168		Subscriber Line Charge	Alloc 29	10,989	10,989		0		0		0			0
169		Total Category 2	L162-168	406,308	138,945	0	0	0	66,252	0	127,850	0	0	73,261
170		Subtotal Categories 1 & 2	L161,169	1,024,144	369,835	670	0	0	107,193	44	182,026	57	0	364,319

Plant Date: Average 6/30/2016
Expense Date: 12 Mo. Ending 6/30/2016

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	37,677	37,677		0		0		0			0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,061,821	407,512	670	0	0	107,193	44	182,026	57	0	364,319
174		Total Customer Operations	L144-146,151,173	1,207,634	436,558	670	0	0	115,689	44	196,742	57	0	457,874
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,419,237	1,211,353	303,170	0	0	300,050	1,029	460,250	40,129	0	2,103,256
<u>Corporate Operations Expenses</u>														
176	6710	Executive & Planning	L175	108,943	29,862	7,474	0	0	7,397	25	11,346	989	0	51,850
	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	1,496,531	410,213	102,666	0	0	101,609	348	155,859	13,589	0	712,247
180		Total 6720	L177-179	1,570,344	484,026	102,666	0	0	101,609	348	155,859	13,589	0	712,247
181		Total Corporate Operations	L176,180	1,679,287	513,888	110,140	0	0	109,006	373	167,205	14,578	0	764,097
182		Total Operating Expenses	L128,143,174,181	11,039,144	3,295,592	878,313	0	0	659,438	2,764	987,201	110,601	0	5,105,235
<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	312,578	75,126	27,607	0	0	18,157	96	25,859	3,890	0	161,843
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	323,467	86,015	27,607	0	0	18,157	96	25,859	3,890	0	161,843
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	11,362,611	3,381,607	905,920	0	0	677,595	2,860	1,013,060	114,491	0	5,267,078
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	7,754,807	2,507,638	514,912	0	0	475,878	1,756	722,624	69,024	0	3,462,975

Plant Date: Average 6/30/2016
Expense Date: 12 Mo. Ending 6/30/2016

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)	(657)	(241)	0	0	(159)	(1)	(226)	(34)	0	(1,414)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(2,732)	(657)	(241)	0	0	(159)	(1)	(226)	(34)	0	(1,414)
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	1,940	445	116	0	0	121	1	168	24	0	1,065
<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	11,364,551	3,382,052	906,036	0	0	677,716	2,861	1,013,228	114,515	0	5,268,143

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	12,580	12,554	20	0	2	4	0	26
2 Circuits	677	657	14	0	2	4	0	20
3 Circuit Miles	2,865.02	2,704.95	113.10	0.00	14.24	32.73	0.00	160.07
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	208,797	62,273		0		36,631		36,631		0	73,262

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	1,940
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 input as a negative number

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 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

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	18,618,199	3,064,977	0	147,186	2,463,834	5,676,161	29,970,357	89,717,280
2. Plant Under Construction	Part 69, Form 1, Ln 20	39,460	6,496	0	312	5,222	12,030	63,520	190,149
3. Net Investment	Part 69, Form 2, Ln 43	5,179,886	237,409	0	26,474	649,943	1,166,753	7,260,465	23,437,874
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)	582,737	26,709	0	2,978	73,119	131,260	816,803	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	582,737	26,709	0	2,978	73,119	131,260	816,803	
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	(884)	(145)	0	(7)	(117)	(269)	(1,422)	(4,258)
11. Subject to FIT	(Lines 5-8-9-10)	583,621	26,854	0	2,985	73,236	131,529	818,225	
12. Federal Income Tax @ 53.84615%		314,257	14,460	0	1,607	39,435	70,823	440,583	
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)	897,878	41,314	0	4,592	112,671	202,352	1,258,808	
15. State Income Tax @ 5.26316%		66,545	3,062	0	340	8,350	14,997	93,295	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	963,539	44,231	0	4,925	120,904	217,080	1,350,681	
17. Expenses and Taxes	Part 69, Form 10, Ln 208	2,720,498	347,751	9,283	21,344	277,813	734,361	4,111,050	11,480,894
18. Subtotal	(Lines 16+17)	3,684,037	391,982	9,283	26,269	398,717	951,441	5,461,731	
19. Gross Receipts Tax @ 0.30000%		0	0	0	0	0	0	0	
20. Subtotal	(Line 18+19)	3,684,037	391,982	9,283	26,269	398,717	951,441	5,461,729	
21. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	
22. Total Revenue Requirement	(Lines 16+17+19+21)	3,684,037	391,982	9,283	26,269	398,717	951,441	5,461,729	

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

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)	3,684,037	391,982	9,283	26,269	398,717	951,441	5,461,729	
23. Revenue attributable to Local Switching Support per NECA Forms									
24. Total Revenue Requirement Subject to MAG Adjustments (Line 22 + Line 23)		3,684,037	391,982	9,283	26,269	398,717	951,441	5,461,729	
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					(26,269)			(26,269)	
28. Subtotal for Re-Allocation of TIC Revenue (Line24 + 25 + 26 + 27)		3,737,109	338,910	9,283	0	398,717	951,441	5,435,460	
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)		3,744,576	339,140	9,306	99	399,325	953,014	5,445,460	

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Citizens Telephone Company
Study No.: 230473

Attachment #5 - 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	142,625	88,602	0	14,586	0	700	11,725		0	27,012
2		General Support	L10	2,463,736	1,530,523	0	251,959	0	12,100	202,541		0	466,613
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	2,606,361	1,619,125	0	266,545	0	12,800	214,266	0	0	493,625
4	2210	COE - Switching	L48	2,798,432			2,798,432		0			0	0
5	2220	COE - Operator Systems	L53	0			0	0	0			0	0
6	2230	COE - Transmission	L63	5,939,334	1,841,142		0	0	117,182	495,582		0	3,485,428
7		Total COE	L4-6	8,737,766	1,841,142		2,798,432	0	117,182	495,582		0	3,485,428
8	2310	Information Orig/Term	L69	0	0	0							
9	2410	Cable & Wire Facilities	L76	18,626,230	15,157,932		0	0	17,204	1,753,986		0	1,697,108
10		Total COE, IOT & C&WF	L7-9	27,363,996	16,999,074	0	2,798,432	0	134,386	2,249,568		0	5,182,536
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	10,364,922			2,798,432	0	134,386	2,249,568			5,182,536
12		Total GSF, COE, IOT, C&WF	L3,10	29,970,357	18,618,199	0	3,064,977	0	147,186	2,463,834	0	0	5,676,161
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	21,830,362	18,618,199	0	3,064,977		147,186				
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	29,970,357	18,618,199	0	3,064,977	0	147,186	2,463,834	0	0	5,676,161
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0	0	0
20	2003	Plant Under Construction	L18	63,520	39,460	0	6,496	0	312	5,222	0	0	12,030
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0	0	0
22	1220	Material & Supplies	L12	457,412	284,155	0	46,778	0	2,246	37,603	0	0	86,630
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	132,647	82,404	0	13,565	0	651	10,905	0	0	25,122
29	3100	Depreciation Reserve	L97	0	0	0							
30	3200	Res - Prop Held for Future Use	L12	20,934,576	12,335,457	0	2,645,972	0	111,994	1,667,947	0	0	4,173,206
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	20,934,576	12,335,457	0	2,645,972	0	111,994	1,667,947	0	0	4,173,206
37	4040	Customer Deposits	L12										
38	4100	Current Deferred Op Taxes	L104	5,486	3,408	0	561	0	27	451	0	0	1,039
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	2,423,409	1,505,467	0	247,874	0	11,900	199,223	0	0	458,945
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	7,260,465	5,179,886	0	237,409	0	26,474	649,943	0	0	1,166,753
44		Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42										

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Citizens Telephone Company
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Attachment #5 - 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				
				7,133,304	5,100,890	0	224,405	0	25,850	639,489	0	0	1,142,670
<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	2,798,432			2,798,432						
				0			0						
48		Total 2210	L45-47										
				2,798,432			2,798,432		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	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52										
				2,798,432			2,798,432	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	3,485,428					0	0		0	3,485,428
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	1,851,460	1,841,142					10,318			
60	2230	Cat 4.22 - IX Cct - Wdbd	L73	0								0	
61	2230	Cat 4.23 - IX Cct - Other	Alloc 2	480,432					0	480,432			
62	2230	Cat 4.3 - Host / Remote	L75	122,014			0	0	117,182	4,832		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		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				5,939,334	1,841,142		0	0	117,182	495,582		0	3,485,428
<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							
				0	0								
69		Total 2310	L67-68										
				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	15,242,880	15,157,932					84,948			
72	2410	Cat 2.3 - Exch Trk CWF - Spl	Direct	0					0				
73	2410	Cat 2.4 - Exch Trk CWF - Wb	Direct	1,697,108						0		0	1,697,108
74	2410	Cat 3 - IX C&WF	Alloc 3	1,667,697					0	1,667,697			
75	2410	Cat 4 - Host / Remote C&WF	Direct	18,545			0	0	17,204	1,341		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			
				18,626,230	15,157,932		0	0	17,204	1,753,986	0	1,697,108
<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	2,086,888	1,296,417	0	213,420	0	10,249	171,561	0	395,241
93	2220	COE - Operator Systems	L5	2,432,552			2,432,552		0		0	0
94	2230	COE - Transmission	L6	0			0	0	0		0	0
95	2310	Information Orig /Term	L8	4,604,006	1,427,202		0	0	90,836	384,161	0	2,701,807
96	2410	Cable & Wire Facilities	L9	0	0	0						
				11,811,130	9,611,838		0	0	10,909	1,112,225	0	1,076,158
97	Total 3100		L91-96									

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Attachment #5 - Form 8

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				
				20,934,576	12,335,457	0	2,645,972	0	111,994	1,667,947	0	0	4,173,206
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	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
Net Noncurrent Deferred Operating Income Taxes - Acct 4340													
105	2110	General Support Facilities	L2+L2a										
106	2210	COE - Switching	L4	200,221	124,382	0	20,476	0	983	16,460	0	0	37,920
107	2220	COE - Operator Systems	L5	227,398			227,398		0			0	0
108	2230	COE - Transmission	L6	0			0	0	0			0	0
109	2310	Information Orig /Term	L8	482,487	149,567		0	0	9,519	40,259		0	283,142
110	2410	Cable & Wire Facilities	L9	0	0	0							
				1,513,303	1,231,518		0	0	1,398	142,504		0	137,883
111	Total 4340		L105-110										
				2,423,409	1,505,467	0	247,874	0	11,900	199,223	0	0	458,945
Plant Specific Expenses													
112	6110	Network Support	L12										
113	6120	General Support	L3	36,642	22,763	0	3,747	0	180	3,012	0	0	6,940
				216,341	134,396	0	22,125	0	1,062	17,785	0	0	40,973
114	6210	COE - Switching - Equal Access	Direct										
115	6210	COE - Switching - All Other	Alloc 6	0			0						
116	6220	COE - Operator Systems	L5	39,269			39,269		0			0	0
117	6230	COE - Transmission	L6	0			0	0	0			0	0
118	Total COE		L114-117	175,115	54,284		0	0	3,455	14,612		0	102,764
				214,384	54,284		39,269	0	3,455	14,612		0	102,764
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										
				356,711	290,290		0	0	329	33,591		0	32,501
123	Total Plant Specific		L112,113,118,121-122										

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Attachment #5 - 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				
				824,078	501,733	0	65,141	0	5,026	69,000	0	0	183,178
<u>Plant Non-Specific Expenses</u>													
124	6510	Other Prop Plant & Equip	L10										
125	6530	Network Operations	L10	7,188	4,466	0	735	0	35	591		0	1,361
126	6540	Access	Direct	475,689	295,508	0	48,647	0	2,336	39,106		0	90,092
126a	6540	Universal Service Assignment	Direct	0								0	
	6561	<u>Depreciation</u>		490,764	490,764								
127		Dep - Support Assets	L3										
128		Dep - COE Switching	L4	128,579	79,877	0	13,149	0	631	10,570	0	0	24,352
129		Dep - COE Operator	L5	134,107			134,107		0			0	0
130		Dep - COE Transmission	L6	0			0	0	0			0	0
131		Dep - IOT	L8	405,976	125,849		0	0	8,010	33,875		0	238,242
132		Dep - Cable & Wire Facilities	L9	0	0	0				0			
133		Total 6561	L127-132	747,577	608,375		0	0	690	70,397		0	68,115
				1,416,239	814,101	0	147,256	0	9,331	114,842	0	0	330,709
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										
				2,389,880	1,604,839	0	196,638	0	11,702	154,539	0	0	422,162
<u>Customer Operations Expenses</u>													
139	6610	<u>Marketing</u>	L12										
				24,278	15,082	0	2,483	0	119	1,996	0	0	4,598
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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Citizens Telephone Company
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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				
				6,660				6,660				
6623		<u>Commercial Operations</u>										
		<u>Cat 1 - Local Business Office</u>										
		End User Service Order Processing										
143		Presubscription	L13									
144		Message Tel	Direct	122,178	104,200	0	17,154	824				
145		Private Line	Direct	13,004						13,004		
146		Total	L143-145	0						0		
		End User Payment and Collection										
147		Message Tel	Direct									
148		Private Line	Direct	62,225						62,225		
149		EUCL	Direct	0						0		
150		Total	L147-149	24,863	24,863							
		End User Billing Inquiry										
151		Message Tel	Direct									
152		Private Line	Direct	13,059						13,059		
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	0		
		IXC Payment and Collection										
159		Message Tel	L13									
160		Private Line	Direct	5,546	4,730	0	779	37				
161		Billing & Collection	Direct	700					700			
162		Total	L159-161	582	4,730	0	779	37	700	582		
		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		Switched Access			Special Access	B&C	IX	WBI
					BFP	Pay / Other	Local Sw	Information	Transport				
				242,157	133,793	0	17,933		861	700	88,870		
		<u>Cat 2 - Revenue Accounting</u>											
169		Message Processing	Direct										
170		OB&C - Expense	Direct	22,627							22,627		
171		Future Use		68,864							68,864		
172		Future Use											
172		Carrier Access Billing	L11										
174		Subscriber Line Charge	Direct	49,649			13,404	0	644	10,776			24,825
				12,153	12,153								
175		Total Category 2	L169-174										
				153,293	12,153		13,404	0	644	10,776	91,491		24,825
176		Subtotal Customer Services	L140-142,168,175										
				402,110	145,946	0	31,337	6,660	1,505	11,476	180,361	0	24,825
		<u>Category 3 - Other Commercial</u>											
177		Total Category 3	L176										
				43,624	15,833	0	3,400	723	163	1,245	19,567	0	2,693
178		Total Customer Services	L176-177										
				445,734	161,779	0	34,737	7,383	1,668	12,721	199,928	0	27,518
179		Total Customer Operations	L139,178										
				470,012	176,861	0	37,220	7,383	1,787	14,717	199,928	0	32,116
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										
				1,817,840	1,172,328	0	102,055	6,660	6,799	98,676	179,779	0	251,543
		<u>Corporate Operations Expenses</u>											
181	6710	Executive & Planning	L180										
				49,106	31,818	0	3,286	160	199	2,672	4,329	0	6,642
182	6720	General & Administrative	L180										
182a		Disallowed Corp Operations Exp	L180										
				534,531	346,339	0	35,768	1,740	2,165	29,090	47,125	0	72,304
				0	0	0							
183		Total Corporate Operations	L181-182										
				583,637	378,157	0	39,054	1,900	2,364	31,762	51,454	0	78,946
184		Total Operating Expenses	L123,138,179,183										
				4,267,607	2,661,590	0	338,053	9,283	20,879	270,018	251,382	0	716,402
		<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	94,151	58,489	0	9,629	0	462	7,740	0	0	17,831
				0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187										

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

Citizens Telephone Company
Study No.: 230473

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				
				4,361,758	2,720,079	0	347,682	9,283	21,341	277,758	251,382	0	734,233
<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	(1,422)	(884)	0	(145)	0	(7)	(117)	0	0	(269)
195		Total FIT Adjustments	L193-194										
				(1,422)	(884)	0	(145)	0	(7)	(117)	0	0	(269)
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
199	7500	Fixed Charges	L12										
200	7540	Interest On Customer Dep	L12	0	0	0	0	0	0	0	0	0	0
				674	419	-	69	-	3	55	-	-	128
<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 (Including 7540 / Net of 5240)	L188+200 Less 207										
				4362432	2,720,498	-	347,751	9,283	21,344	277,813	251,382	-	734,361

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	426,954	103,888	38,737	0	0	24,659	96	35,240	3,978	0	220,356
2		General Support	L10	7,375,277	1,794,581	669,155	0	0	425,967	1,660	608,740	68,722	0	3,806,452
2a		General Purpose Computer	L10	0	0	0	0	0	0	0	0	0	0	0
3	2110	Land & General Support	L1-2	7,802,231	1,898,469	707,892	0	0	450,626	1,756	643,980	72,700	0	4,026,808
4	2210	COE - Switching	L45	5,439,056	2,798,432		0		167,452		375,926		0	2,097,246
5	2220	COE - Operator Systems	L50	0	0		0		0		0		0	0
6	2230	COE - Transmission	L60	11,724,860	1,958,324	3,981,010	0	0	514,482	3,804	741,405	169,428	0	4,356,407
7		Total COE	L4-6	17,163,916	4,756,756	3,981,010	0	0	681,934	3,804	1,117,331	169,428	0	6,453,653
8	2310	Information Orig /Term	L66	0	0		0		0		0		0	0
9	2410	Cable & Wire Facilities	L74	64,751,133	15,175,136	3,451,094	0	0	4,049,159	14,635	5,643,771	593,847	1	35,823,490
10		Total COE, IOT & C&WF	L7-9	81,915,049	19,931,892	7,432,104	0	0	4,731,093	18,439	6,761,102	763,275	1	42,277,143
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	89,717,280	21,830,361	8,139,996	0	0	5,181,719	20,195	7,405,082	835,975	1	46,303,951
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	190,149	46,268	17,252	0	0	10,982	43	15,695	1,772	0	98,137
18	2005	Plant Acquisition Adjustment	L15	0	0	0	0	0	0	0	0	0	0	0
19	1220	Material & Supplies	L9	1,590,122	372,662	84,750	0	0	99,437	359	138,597	14,583	0	879,734
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	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	334,730	110,868	21,779	0	0	20,726	52	31,738	2,162	0	147,405

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	61,123,406	15,093,423	5,841,153	0	0	3,472,806	13,635	4,995,909	566,112	0	31,140,368
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 Improvements	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	61,123,406	15,093,423	5,841,153	0	0	3,472,806	13,635	4,995,909	566,112	0	31,140,368
33	4040	Customer Deposits	L15	16,424	3,996	1,490	0	0	949	4	1,356	153	0	8,476
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	7,254,577	1,765,241	658,168	0	0	418,995	1,633	598,780	67,597	0	3,744,163
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	23,437,874	5,497,499	1,762,966	0	0	1,420,114	5,377	1,995,067	220,630	1	12,536,220
40		Total 2001 Less 2690	L 3, 10, 13	89,717,280	21,830,361	8,139,996	0	0	5,181,719	20,195	7,405,082	835,975	1	46,303,951
41		Total 2001 Less Associated Res	L15-19,24 Less L32,34 36-38	23,119,568	5,390,627	1,742,677	0	0	1,400,337	5,329	1,964,685	218,621	1	12,397,291

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	5,439,056	2,798,432		0		167,452		375,926		0	2,097,246
44	2210	Cat 5 - Equal Access	Alloc 13	0	0		0		0		0			0
45		Total 2210	L42-44	5,439,056	2,798,432		0		167,452		375,926		0	2,097,246
<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	3,485,428		3,485,428		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	0	0		0
55	2230	Cat 4.13 - Exch Ln Circuit	Alloc 8	7,377,466	1,841,142	10,318	0	0	491,416	516	684,500	2,064	0	4,347,510
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	658,370	0	480,432	0	0	0	2,966	0	166,075	0	8,897
58	2230	Cat 4.23 - IX Cct - Other	Alloc 11	203,596	117,182	4,832	0	0	23,066	322	56,905	1,289	0	(0)
59	2230	Cat 4.3 - Host Remote	Alloc 12	0	0		0		0		0		0	0
60		Total 2230	L51-59	11,724,860	1,958,324	3,981,010	0	0	514,482	3,804	741,405	169,428	0	4,356,407

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

Citizens Telephone Company
Study No.: 230473

Attachment #6 - 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	60,737,913	15,157,932	84,948	0	0	4,045,773	4,247	5,635,416	16,990	0	35,792,607
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	1,697,108		1,697,108		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wb	Alloc 10	2,285,363	0	1,667,697	0	0	0	10,296	0	576,487	0	30,883
72	2410	Cat 3 - IX C&WF	Alloc 18	30,749	17,204	1,341	0	0	3,386	92	8,355	370	1	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0		0		0		0	0
74		Total 2410	L67-73	64,751,133	15,175,136	3,451,094	0	0	4,049,159	14,635	5,643,771	593,847	1	35,823,490

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

Citizens Telephone Company
Study No.: 230473

Attachment #6 - 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

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

Citizens Telephone Company
Study No.: 230473

Attachment #6 - 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
Accumulated Depreciation - Acct 3100														
96	2110	General Support Facilities	L3	6,247,173	1,520,086	566,802	0	0	360,812	1,406	515,629	58,210	0	3,224,228
97	2210	COE - Switching	L4	4,727,928	2,432,552		0		145,559		326,776		0	1,823,041
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	9,088,786	1,518,038	3,085,968	0	0	398,812	2,949	574,717	131,336	0	3,376,966
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	41,059,519	9,622,747	2,188,383	0	0	2,567,623	9,280	3,578,787	376,566	0	22,716,133
102	Total 3100		L96-101	61,123,406	15,093,423	5,841,153	0	0	3,472,806	13,635	4,995,909	566,112	0	31,140,368
Net Current Deferred Operating Income Taxes - Acct 4100														
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
Net Noncurrent Deferred Operating Income Taxes - Acct 4340														
110	2110	General Support Facilities	L3	599,369	145,841	54,380	0	0	34,617	135	49,471	5,585	0	309,340
111	2210	COE - Switching	L4	441,972	227,398		0		13,607		30,547		0	170,420
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
113	2230	COE - Transmission	L6	952,480	159,086	323,401	0	0	41,794	309	60,229	13,764	0	353,897
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
115	2410	Cable & Wire Facilities	L9	5,260,756	1,232,916	280,387	0	0	328,977	1,189	458,533	48,248	0	2,910,506
116	Total 4340		L110-115	7,254,577	1,765,241	658,168	0	0	418,995	1,633	598,780	67,597	0	3,744,163

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

Citizens Telephone Company
Study No.: 230473

Attachment #6 - 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
Plant Specific Expenses														
117	6110	Network Support	L3	109,689	26,690	9,952	0	0	6,335	25	9,054	1,022	0	56,611
118	6120	General Support	L3	647,624	157,582	58,759	0	0	37,404	146	53,454	6,034	0	334,245
119	6210	COE - Switching - Eq. Access	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	77,137	21,378	17,891	0	0	3,065	17	5,021	761	0	29,004
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	343,984	95,331	79,784	0	0	13,667	76	22,393	3,396	0	129,337
123		Total COE	L119-122	421,121	116,709	97,675	0	0	16,732	93	27,414	4,157	0	158,341
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	1,240,050	290,619	66,092	0	0	77,546	280	108,084	11,373	0	686,056
128		Total Plant Specific	L117,118,123,126-127	2,418,484	591,600	232,478	0	0	138,017	544	198,006	22,586	0	1,235,253

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
Plant Non-Specific Expenses														
129	6510	Other Prop Plant & Equip	L15	21,519	5,236	1,952	0	0	1,243	5	1,776	201	0	11,106
130	6530	Network Operations	L10	1,423,991	346,491	129,198	0	0	82,244	321	117,533	13,269	0	734,935
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	490,764	490,764		0		0		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	384,907	93,657	34,922	0	0	22,231	87	31,769	3,587	0	198,654
133		Dep - COE Switching	L4	260,651	134,107		0		8,025		18,015		0	100,504
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	801,438	133,859	272,117	0	0	35,167	260	50,678	11,581	0	297,776
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,598,835	609,065	138,512	0	0	162,516	587	226,517	23,834	0	1,437,804
138		Total 6561	L132-137	4,045,831	970,688	445,551	0	0	227,939	934	326,979	39,002	0	2,034,738
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	5,982,105	1,813,179	576,701	0	0	311,426	1,260	446,288	52,472	0	2,780,779
Customer Operations Expenses														
144	6610	Marketing	Alloc 43	80,398	24,278	0	0	0	7,703	0	12,440	0	0	35,977
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	22,843	0		0		0		0		0	22,843
	6622	Directory												
147		Classified	Alloc 22	21,419										21,419
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	29,493	6,660		0		1,380		3,242		0	18,211
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	50,912	6,660	0	0	0	1,380	0	3,242	0	0	39,630

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		<u>Commercial Operations</u>												
		<u>Cat 1 - Local Business Office</u>												
		End User service order processing												
152		Presubscription	Alloc 26	122,178	122,178									0
153		Directory Advertising	Alloc 27	201										201
154		All other	Alloc 28	116,231	13,004	0	0	0	908	0	3,125	0		99,194
155		End User payment & collection	Alloc 21	257,282	87,088	0	0	0	12,980	0	40,378	59		116,777
156		End User billing inquiry	Alloc 30	117,463	13,059	0	0	0	3,137	0	13,059	0		88,208
157		IXC service order processing	Alloc 32	21,839	0	0	0	0	21,839	0	0	0		0
158		IXC payment and collection	Alloc 33	10,014	6,128	700	0	0	3,048	0	92	46		0
159		IXC billing inquiry	Alloc 34	905	0	0	0	0	905	0	0	0		0
160		Future Use												
161		Total Category 1	L152-160	646,113	241,457	700	0	0	42,817	0	56,654	105	0	304,380
		<u>Cat 2 - Revenue Accounting</u>												
162		Message Processing	Alloc 36	105,985	22,627		0		7,767		75,590		0	1
163		OB&C - Expense	Alloc 38	230,899	68,864		0		40,509		40,509		0	81,017
164		Future Use												
165		Future Use												
166		Future Use												
167		Carrier Access Billing	Alloc 44	99,297	49,649		0		24,824		24,824			0
168		Subscriber Line Charge	Alloc 29	12,153	12,153		0		0		0			0
169		Total Category 2	L162-168	448,334	153,293	0	0	0	73,100	0	140,923	0	0	81,018
170		Subtotal Categories 1 & 2	L161,169	1,094,447	394,750	700	0	0	115,917	0	197,577	105	0	385,398

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	43,624	43,624	0	0	0	0	0	0	0	0	0
172		Other	L170	0	0	0	0	0	0	0	0	0	0	0
173		Total Commercial Operations	L170-172	1,138,071	438,374	700	0	0	115,917	0	197,577	105	0	385,398
174		Total Customer Operations	L144-146,151,173	1,292,224	469,312	700	0	0	125,000	0	213,259	105	0	483,848
175		Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,377,386	1,223,131	293,665	0	0	301,522	694	466,290	28,904	0	2,063,180
Corporate Operations Expenses														
176	6710	Executive & Planning	L175	141,718	39,599	9,507	0	0	9,762	22	15,096	936	0	66,796
177	6720	General & Administrative												
177		Other Direct	Alloc 46	83,478	83,478	0	0	0	0	0	0	0	0	0
178		Direct to EAS	Alloc 31	0	0	0	0	0	0	0	0	0	0	0
179		Other	L175	1,301,712	363,725	87,328	0	0	89,664	206	138,662	8,595	0	613,532
180		Total 6720	L177-179	1,385,190	447,203	87,328	0	0	89,664	206	138,662	8,595	0	613,532
181		Total Corporate Operations	L176,180	1,526,908	486,802	96,835	0	0	99,426	228	153,758	9,531	0	680,328
182		Total Operating Expenses	L128,143,174,181	11,219,721	3,360,893	906,714	0	0	673,869	2,032	1,011,311	84,694	0	5,180,208
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	247,525	60,229	22,458	0	0	14,296	56	20,430	2,306	0	127,750
185	7240	Ad Valorem Taxes - Direct	Alloc 40	11,464	11,464	0	0	0	0	0	0	0	0	0
186		Total 7240	L183-185	258,989	71,693	22,458	0	0	14,296	56	20,430	2,306	0	127,750
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,186,187	11,478,710	3,432,586	929,172	0	0	688,165	2,088	1,031,741	87,000	0	5,307,958
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	7,432,879	2,461,898	483,621	0	0	460,226	1,154	704,762	47,998	0	3,273,220

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
Tax Adjustments														
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	(4,258)	(1,036)	(386)	0	0	(246)	(1)	(351)	(40)	0	(2,198)
195		FIT Adjustments - Deductions	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(4,258)	(1,036)	(386)	0	0	(246)	(1)	(351)	(40)	0	(2,198)
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	2,184	509	165	0	0	132	1	186	21	0	1,170
Rent Revenues Account 5240														
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	11,480,894	3,433,095	929,337	0	0	688,297	2,089	1,031,927	87,021	0	5,309,128

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

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	14,300	14,275	20	0	1	4	0	25
2 Circuits	632	612	15	0	1	4	0	20
3 Circuit Miles	2,593.50	2,441.40	113.10	0.00	7.80	31.20	0.00	152.10
4 Wideband Channels	222	0	162	0	1	56	3	222
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	230,899	68,864		0		40,509		40,509		0	81,017

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	2,184
20 FIT Adjustment - Addbacks	4,258
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100	0 input as a negative number

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

Plant Date: Average 12/31/2014
Expense Date: 12 Mo. Ending 12/31/2014

Citizens Telephone Company
Study No.: 230473

Attachment #6 - Form 13

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, 2015 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2015

1. Projected Special Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$329,618
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$329,598
3. Variance (Line 2 - Line 1) Due to rounding	(\$20)
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$65,321

CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2015 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2015

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT</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	26.00	\$20.42	\$530.92	\$25.47	\$662.22	\$131.30
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	\$32.67	\$392.04	\$40.74	\$488.88	\$96.84
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	318.00	\$1.45	\$461.10	\$1.81	\$575.58	\$114.48
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	46.00	\$14.62	\$672.52	\$18.23	\$838.58	\$166.06
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
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$11.28	\$0.00	\$11.28	\$0.00	\$0.00

John Stamoulakis, Inc.

CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2015 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2015

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
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	\$33.92	\$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	\$33.92	\$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	\$33.92	\$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	\$33.92	\$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.	49.00	\$33.92	\$1,662.08	\$42.30	\$2,072.70	\$410.62
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	\$33.92	\$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.	487.00	\$1.77	\$861.99	\$2.21	\$1,076.27	\$214.28
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$1.77	\$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.	49.00	\$17.71	\$867.79	\$22.09	\$1,082.41	\$214.62
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$17.71	\$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.	1,421.00	\$96.19	\$136,685.99	\$119.96	\$170,463.16	\$33,777.17
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
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

**CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2015 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2015**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
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]	10.00	\$975.69	\$9,756.90	\$1,216.76	\$12,167.60	\$2,410.70
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.	5,021.00	\$6.59	\$33,088.39	\$8.22	\$41,272.62	\$8,184.23
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.	350.00	\$63.77	\$22,319.50	\$79.53	\$27,835.50	\$5,516.00
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.	675.00	\$34.19	\$23,078.25	\$42.64	\$28,782.00	\$5,703.75
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.	37.00	\$243.92	\$9,025.04	\$304.19	\$11,255.03	\$2,229.99
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	38.00	\$342.21	\$13,003.98	\$426.76	\$16,216.88	\$3,212.90
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	\$132.12	\$1,585.44	\$164.76	\$1,977.12	\$391.68
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	78.00	\$132.12	\$10,305.36	\$164.76	\$12,851.28	\$2,545.92
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
Total			\$264,297.29		\$329,617.83	\$65,320.54