

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2014

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July 2015 Filing\TeleExcel PYCOS 2014 Uncapped.xls

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
			(b)	(c)	(d)	
1	Net Telecom Plant	S-2, Ln 45	28,441,696	6,443,536	2,452,872	19,545,288
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2...4	28,441,696	6,443,536	2,452,872	19,545,288
6	Rate of Return	RECORDS	-	11.25%	11.25%	11.25%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,199,691	724,898	275,948	2,198,845
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	3,199,691	724,898	275,948	2,198,845
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	46,956	10,203	3,953	32,800
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	3,152,735	714,695	271,995	2,166,045
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	531,295	384,836	146,459	-
25	Operating Expenses & Taxes	S-3, Ln 17	23,031,832	5,265,317	1,733,000	16,033,516
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-27	26,762,817	6,375,050	2,155,407	18,232,360
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	26,762,817	6,375,050	2,155,407	18,232,360
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES			
32	FIT Taxable Income	Ln 22 + Ln 37	1,517,985
33	SIT Taxable Income	Note 3	1,099,531
34	State Income Tax Rate	Ln 35 / Ln 33	418,454
35	State Income Tax Requirement		0.0000%
TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%
37	Gross Fed Inc Tax Requirement		35.0000%
38	Net Fed Inc Tax Requirement	Ln 37-14-15	531,295

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

Note 2: Based on these Statutory Rates

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

0.0000% 0.0000% 0.0000%

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA		
				MSG (b)	PL (c)	Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	18,365,913	3,990,669	1,546,093	12,829,152
2	2210 COE - Switching	S-5, Ln 38	12,622,272	1,123,177	-	11,499,095
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	30,960,373	7,138,594	3,755,502	20,066,278
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	158,678	39,670	-	119,009
6	2410 C&WF	S-7, Ln 55	89,883,112	20,733,375	7,493,367	61,656,370
7	Total COE, IOT, C&WF	Ln 2...6	133,624,435	29,034,815	11,248,869	93,340,752
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.7287%	8.4183%	69.8531%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	151,990,348	33,025,484	12,794,961	106,169,903
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.7287%	8.4183%	69.8531%
12	2690 Intangible Assets	S-8, Ln 35	-	-	-	-
13	2001 TELECOM PLANT IN SVC	Ln 10+12	151,990,348	33,025,484	12,794,961	106,169,903
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.7287%	8.4183%	69.8531%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	151,990,348	33,025,484	12,794,961	106,169,903
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.7287%	8.4183%	69.8531%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	513,330	111,540	43,214	358,577
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	152,503,678	33,137,023	12,838,175	106,528,480
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	110,733,869	23,893,749	9,348,656	77,491,464
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	8,212,529	1,791,351	699,348	5,721,830
33	4360 Other Deferred Credits - Net	S-15, Ln 66	178,357	38,755	15,015	124,588
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	33,378,923	7,413,169	2,775,156	23,190,598
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.2091%	8.3141%	69.4768%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	1,850,111	426,766	154,240	1,269,105
39	Cash Working Capital	S-9, Ln 33	502,997	117,991	35,162	349,843
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	7,290,335	1,514,390	511,686	5,264,259
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	28,441,696	6,443,536	2,452,872	19,545,288
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.6552%	8.6242%	68.7205%

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA		
				MSG (b)	PL (c)	Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,483,376	747,710	294,205	2,441,461
3	PI Nonspec Account 6530	S-12, Ln 23	2,385,880	518,420	200,850	1,666,610
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,184,125	199,038	-	985,087
5	TOTAL BIG THREE EXPENSES	Ln 2..4	7,053,381	1,465,168	495,055	5,093,157
6	Distribution of Line 5	Ln 5/5a	100.0000%	20.7726%	7.0187%	72.2087%
7	Plant Specific Expenses	S-11, Ln 33	5,612,382	1,210,315	473,431	3,928,636
8	Plant Nonspecific Expenses	S-12, Ln 39	9,988,503	2,476,545	825,429	6,686,529
9	Customer Operations Expenses	S-13, Ln 60	1,184,125	199,038	-	985,087
10	Corporate Operations Expenses	S-14, Ln 22	6,033,917	1,324,132	417,236	4,292,549
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	3,225	708	223	2,294
13	TOTAL OPERATING EXPENSES	Ln 7..12	22,822,152	5,210,738	1,716,318	15,895,095
14	Operating Taxes	S-14, Ln 31	209,680	54,578	16,682	138,420
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	23,031,832	5,265,317	1,733,000	16,033,516
18	Distribution of Line 17	Ln 17/17a	100.0000%	22.8610%	7.5244%	69.6146%
19	Total Depr & Amort	S-12, Ln 38	6,980,441	1,500,033	610,919	4,869,489
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	16,051,391	3,765,284	1,122,081	11,164,027
22	Distribution of Line 21	Ln 21/21a	100.0000%	23.4577%	6.9906%	69.5518%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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May 28, 2015

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (l)	
SEPARATIONS FACTORS							
1	Carrier Classification	Records	b				
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	20.7726%	7.0187%	72.2087%	
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.7287%	8.4183%	69.8531%	
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%	
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%	
LAND & SUPPORT ASSETS SEPARATION							
6	2110 Land & Support Assets						
7	Support Assets	Note 1	18,365,913	3,990,669	1,546,093	12,829,152	
8	Direct Assignment	Ln 8a*4	-	-	-	-	
9	Total Support Assets	Ln 7..8	18,365,913	3,990,669	1,546,093	12,829,152	
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.7287%	8.4183%	69.8531%	
11	Land	Note 1	-	-	-	-	
12	Direct Assignment	Ln 12a*5	-	-	-	-	
13	Total Land	Ln 11..12	-	-	-	-	
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	18,365,913	3,990,669	1,546,093	12,829,152	
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.7287%	8.4183%	69.8531%	

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

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

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2220 WSWs Pct - Switchboards	RECORDS	100.0000%	0.0000%		100.0000%	
2	2220 WSWs Pct - Directory Assistance	RECORDS	100.0000%	0.0000%		100.0000%	
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%	
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2220 WSWs Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%	
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%	
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%	
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%	
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%	
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORIES 1-3 SEPARATION							
13	2220 Operator Systems						
14	Cat 1 - Operator Systems						
15	Loc, Toll, DSA, DSB and						
16	Traffic Switchboards	Ln 16a*1	-	-	-	-	
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-	
18	Aux - Intercept	Ln 18a*3	-	-	-	-	
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-	
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-	
21	TSPS - RTA	Ln 21a*6	-	-	-	-	
22	TSPS - Other	Ln 22a*7	-	-	-	-	
23	Direct Assignment	Ln 23a*8	-	-	-	-	
24	Total Cat 1	Ln 16..23	-	-	-	-	
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%	
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-	
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%	
28	2210 Central Office Switching						
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-	
30	Direct Assignment	Ln 30a*10	166,825	54,935	-	111,890	
31	Total Cat 2	Ln 29..30	166,825	54,935	-	111,890	
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%	
33							
34	Cat 3 - Local Switching	Ln 34a*11	12,455,447	1,068,241	-	11,387,206	
35	Direct Assignment	Ln 35a*12	-	-	-	-	
36	Total Cat 3	Ln 34..35	12,455,447	1,068,241	-	11,387,206	
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%	
38	TOTAL COE - SWITCHING	Ln 31 + 36	12,622,272	1,123,177	-	11,499,095	
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8984%	0.0000%	91.1016%	

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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May 28, 2015

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%	
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%	
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%	
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		95.7497%	4.2503%	
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%	
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%	
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORY 4 SEPARATION							
54	2230 Central Office - Transmission						
55	Cat 4.1 - Exchange Circuit						
56	4.11 Wideband - Line	Ln 56a*40	-	-		-	
57	Direct Assignment	Ln 57a*41	1,256,820	-	1,256,820	-	
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-	
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-	
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-	-	-	-	
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-	
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-	
63	Ex Trk Wideband - PL DA	Ln 63a*47	2,444,160		2,340,276	103,884	
64	4.13 Exchange Line Excluding WB						
65	Joint MSG	Ln 75b*48	24,571,068	6,142,767	-	18,428,301	
66	PL and Local	Ln 75c..i	247,947		84,560	163,387	
67	Direct Assignment	Ln 67a*49	-	-	-	-	
68	Cat 4.2 - Interexchange						
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-	
70	4.22 Wideband						
71	Joint MSG	Ln 71a*51	-	-	-	-	
72	PL	Ln 72a*52	-	-	-	-	
73	Direct Assignment	Ln 73a*53	-	-	-	-	

					Interstate	State/Local
Line	Description	Source	Total Company	Joint Msg	InterLATA PL	Other
ASSIGNMENT OF COE CAT 4.13						
74	COE Cat 4.13 Working Loops	Records	17,317	17,144	59	114
75	COE Cat 4.13 Assigned Investment	Note 1	24,819,015	24,571,068	84,560	163,387

Note 1: Cost per Loop =

1,433.2168

CENTRAL OFFICE EQUIPMENT
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The Chillicothe Telephone Company
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May 28, 2015			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	87.2400%	12.7600%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
COE CATEGORY 4 SEPARATION						
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	2,355,731	995,826		1,359,905
85	Dir Assigned MSG	Ln 101c.f	-	-		-
86	PL, TWX & Local	Ln 102c.i	-	-	-	-
87	Vacant	Ln 102j*77	-	-		-
88	Vacant	Ln 102k*78	-	-		-
89	Direct Assignment	Ln 89a*79	84,647	-	73,846	10,801
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	30,960,373	7,138,594	3,755,502	20,066,278
95	TOTAL COE TRANSMISSION	Ln 94	30,960,373	7,138,594	3,755,502	20,066,278
96	Distribution of Line 95	Ln 95/95a	100.0000%	23.0572%	12.1300%	64.8128%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	43,582,645	8,261,770	3,755,502	31,565,373
98	Distribution of Line 97	Ln 97/97a	100.0000%	18.9566%	8.6170%	72.4265%

Interstate	State/Local
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Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
ASSIGNMENT OF COE CAT 4.23							
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-	-
100	PL, TWX & Local	RECORDS			-	-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	2,355,731	2,355,731	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination = 2,355,731

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%	
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%	
IOT EQUIPMENT SEPARATION							
5	2310 Info Orig/Term Equipment						
6	Cat 1 - Other IOT	Ln 6a*1	158,678	39,670		119,009	
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-	
8	Direct Assignment	Ln 8a*3	-	-	-	-	
9	Total Category 1	Ln 6..8	158,678	39,670	-	119,009	
10	Distribution of Line 9	Ln 9/9a	100.0000%	25.0000%	0.0000%	75.0000%	
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-	
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%	
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	158,678	39,670	-	119,009	
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%	

CABLE & WIRE FACILITIES
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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SHEET 1 OF 2

May 28, 2015

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	99.0383%	0.9617%	
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%	
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%	
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	99.0383%	0.9617%	
C&WF CAT 1-2 SEPARATION							
10	2410 Cable & Wire Facilities						
11	Cat 1 - Exch Line x/WB						
12	1.1 Intra PL & WATS	Ln 28e..i	531,564			531,564	
13	1.2 Inter PL, WATS	Ln 28c..d	275,108		275,108		
14	1.3 Jointly Used	Ln 28b*1	79,939,830	19,984,957		59,954,872	
15	Direct Assignment	Ln 15a*2	6,133,778	-	6,074,789	58,989	
16	Total Category 1	Ln 12..15	86,880,280	19,984,957	6,349,897	60,545,425	
17	Cat 2 - WB & Exch Trunk						
18	Ex Trk x/WB	Ln 18a*3	-	-		-	
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-	
20	Ex Trk x/WB - PL DA	Ln 20a*5	-	-	-	-	
21	WB Line	Ln 21a*6	-	-	-	-	
22	WB Trunk	Ln 22a*7	-	-	-	-	
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-	
24	WB Line & Trunk - PL DA	Ln 24a*9	-	-	-	-	
25	Total Category 2	Ln 18..23	-	-	-	-	

					Interstate		State/Local	
Line	Description	Source	Total Company	Joint Msg Excl TWX	InterLATA PL & TWX		Other	
	ASSIGNMENT OF C&WF CAT 1							
26	C&WF Cat 1 Working Loops	RECORDS	17,317	17,144	59	114		
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.0010%	0.3407%	0.6583%		
28	Cat 1 - EX Line x/WB	Ln 28a*27	80,746,502	79,939,830	275,108	531,564		

Note 1: Cost per loop =

4,663

CABLE & WIRE FACILITIES
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		92.7860%	7.2140%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	92.7860%	7.2140%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
C&WF CAT 3-4 SEPARATION						
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	1,770,459	748,417		1,022,042
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		-
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-
46	Vacant	Ln 62j*33	-	-		-
47	Vacant	Ln 62k*34	-	-		-
48	Direct Assignment	Ln 48a*35	1,232,373	-	1,143,470	88,903
49	Total Category 3	Ln 40..48	3,002,832	748,417	1,143,470	1,110,945
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Category 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	89,883,112	20,733,375	7,493,367	61,656,370
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.0670%	8.3368%	68.5962%

Interstate	State/Local
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				Joint Msg Excl			
				InterLATA		Other	
Line	Description	Source	Total Company	TWX	InterLATA	Other	
ASSIGNMENT OF C&WF CAT 3							
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-	
58	-PL, TWX & Local	RECORDS			-	-	
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%		
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%	
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	1,770,459	1,770,459	-		
62	-PL, TWX & Local	Ln 61a*60			-	-	

Note 1: Cost per circuit mile = 1,770.4590

AMORTIZABLE ASSETS
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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May 28, 2015			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.7287%	8.4183%	69.8531%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.8984%	0.0000%	91.1016%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.0572%	12.1300%	64.8128%
5	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0670%	8.3368%	68.5962%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.7287%	8.4183%	69.8531%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
TANGIBLE ASSETS - CAPITAL LEASES SEP						
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - LEASEHLD IMPROVE SEP						
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS SEPARATION						
33	2690 Intangible Assets	Ln 33a*9	-	-	-	-
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	-	-	-	-
36	Distribution of Line 35	Ln 35/35a	0.0000%	0.0000%	0.0000%	0.0000%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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May 28, 2015			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7287%	8.4183%	69.8531%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0670%	8.3368%	68.5962%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	23.4577%	6.9906%	69.5518%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
OTHER ACCOUNTS SEPARATION						
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	513,330	111,540	43,214	358,577
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	513,330	111,540	43,214	358,577
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT SEPARATION						
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	1,850,111	426,766	154,240	1,269,105
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	1,850,111	426,766	154,240	1,269,105
31	Cash Working Capital	Ln 31a*8	502,997	117,991	35,162	349,843
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	502,997	117,991	35,162	349,843
INVEST ALLOW/DISALLOW SEPARATION						
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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May 28, 2015

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7287%	8.4183%	69.8531%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	21.9448%	6.9148%	71.1403%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	22.2091%	8.3141%	69.4768%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.7726%	7.0187%	72.2087%
OTHER INCOME SEPARATION						
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	3,225	708	223	2,294
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
INCOME TAX ADJUSTMENTS SEPARATIONS						
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	46,956	10,203	3,953	32,800
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	46,956	10,203	3,953	32,800
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
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May 28, 2015

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May 28, 2015			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.7287%	8.4183%	69.8531%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	18.9566%	8.6170%	72.4265%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	18.9566%	8.6170%	72.4265%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	18.9566%	8.6170%	72.4265%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	100.0000%	25.0000%	0.0000%	75.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0670%	8.3368%	68.5962%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
PLANT SPECIFIC EXPENSES SEPARATION						
13	6110 Network Support Expenses	Ln 13a*1	148,761	32,324	12,523	103,914
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	148,761	32,324	12,523	103,914
16	6120 General Support Expenses	Ln 16a*1	1,980,245	430,281	166,702	1,383,262
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,980,245	430,281	166,702	1,383,262
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	150,313	28,494	12,952	108,866
21	6230 Transmission	Ln 21a*6	1,207,234	228,850	104,027	874,357
22	TOTAL COE EXPENSES	Ln 19..21	1,357,547	257,344	116,979	983,223
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	-	-	-	-
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	-	-	-	-
28	6410 C&WF Expenses	Ln 28a*10	2,125,829	490,366	177,226	1,458,237
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	2,125,829	490,366	177,226	1,458,237
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,483,376	747,710	294,205	2,441,461
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,612,382	1,210,315	473,431	3,928,636

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
December 31, 2014

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
May 28, 2015

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May 28, 2015			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7287%	8.4183%	69.8531%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.7287%	8.4183%	69.8531%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.7287%	8.4183%	69.8531%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8984%	0.0000%	91.1016%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.0572%	12.1300%	64.8128%
10	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0670%	8.3368%	68.5962%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	0.0000%	0.0000%	0.0000%	0.0000%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP SEPARATION						
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	162,258	35,257	13,659	113,342
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	162,258	35,257	13,659	113,342
21	6530 Network Operations Exp	Ln 21a*3	2,385,880	518,420	200,850	1,666,610
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	2,385,880	518,420	200,850	1,666,610
24.a	6540 Access Expense	Ln 24a*5.a	37,088	-	-	37,088
24.b	6540 USF Expense - Direct	Ln 24a*5.b	422,836	422,836	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	352,997	76,702	29,716	246,579
27	Depr - COE - Switching	Ln 27a*7	742,405	66,062	-	676,343
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,387,927	550,589	289,656	1,547,682
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,497,112	806,680	291,547	2,398,885
32	Direct Assignment	Ln 32a*12	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	6,980,441	1,500,033	610,919	4,869,489
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	9,988,503	2,476,545	825,429	6,686,529

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
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The Chillicothe Telephone Company
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SHEET 1 OF 2

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWs - Tel Oper Svcs Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
MARKETING EXPENSES SEPARATION						
18	6610 Marketing Expenses	Ln 18a*1	131,560	23,986	-	107,574
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	131,560	23,986	-	107,574
SERVICES EXPENSES SEPARATION						
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	46,832	-		46,832
24	Direct Assignment	Ln 24a*4	-	-		-
25	Total Tel Oper Svc Exp	Ln 23..24	46,832	-		46,832
26	Published Direct Listings:					
27	Classified	Ln 27a*5	295,062			295,062
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	206,819	17,738		189,081
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	501,881	17,738	-	484,143
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	40,177	3,129	-	37,048
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	81,937	1,283	-	80,654
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	37,566	1,418	-	36,148
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	159,680	5,830	-	153,850

CUSTOMER OPERATIONS EXPENSES
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SHEET 2 OF 2

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
43	6620 Cat 2 - Msg Processing/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
SERVICES EXP SEPARATION (Cont'd)						
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-	-	-
49	Cat 2 - CSE Other B&C	Ln 49a*44	160,878	29,570	-	131,308
50	Cat 2 - CSE CABs	Ln 50a*45	122,758	61,379	-	61,379
51	Cat 2 - Direct Assignment	Ln 51a*46	8,467	8,467	-	-
52	Total Cat 2 - CSE	Ln 48..51	292,103	99,416	-	192,687
53	Total All Other Cat 1 & 2	Ln 42+52	451,783	105,245	-	346,538
54	Distribution of Line 53	Ln 53/53a	100.0000%	23.2955%	0.0000%	76.7045%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	52,069	52,069	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	52,069	52,069	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	503,852	157,314	-	346,538
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,052,565	175,052	-	877,513
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,184,125	199,038	-	985,087

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
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The Chillicothe Telephone Company
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01/4/1603
May 28, 2015

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.7726%	7.0187%	72.2087%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7287%	8.4183%	69.8531%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
CORPORATE OPER EXP SEPARATIONS						
12	6710 Exec & Planning Expenses					
13	EAS	Ln 13a*1	-	-	-	-
14	All Other	Ln 14a*2	1,156,507	240,236	81,172	835,099
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,156,507	240,236	81,172	835,099
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	4,788,132	994,618	336,064	3,457,450
19.b	NECA Requests & Cost Studies	Direct	89,278	89,278	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	4,877,410	1,083,896	336,064	3,457,450
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	6,033,917	1,324,132	417,236	4,292,549
23	Distribution of Line 22	Ln 22/22a	100.0000%	21.9448%	6.9148%	71.1403%
OPERATING TAXES SEPARATIONS						
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	198,159	43,057	16,682	138,420
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	11,521	11,521	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	209,680	54,578	16,682	138,420
ALLOWANCES AND DISALLOWANCES						
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
12 Month Study Period Ended
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The Chillicothe Telephone Company
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SHEET 1 OF 2

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.7287%	8.4183%	69.8531%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8984%	0.0000%	91.1016%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.0572%	12.1300%	64.8128%
6	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0670%	8.3368%	68.5962%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.7287%	8.4183%	69.8531%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	0.0000%	0.0000%	0.0000%	0.0000%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
RESERVES & DEFERRALS SEPARATION						
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	13,992,112	3,040,300	1,177,894	9,773,918
19	COE - Switching	Ln 19a*3	10,314,071	917,785	-	9,396,286
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	25,666,283	5,917,925	3,113,327	16,635,031
22	Info Orig/Term Equip	Ln 22a*6	97,357	24,339	-	73,018
23	C&WF	Ln 23a*7	60,664,046	13,993,401	5,057,435	41,613,211
24	Direct Assignment	Ln 24a*9	-	-	-	-
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	110,733,869	23,893,749	9,348,656	77,491,464
26	3200 Accum Depr Prop Hld					
27	For Future Telecom Use	Ln 27a*10	-	-	-	-
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-
32	4040 Customer Deposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	-	-	-	-
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	-	-	-	-

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

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.7726%	7.0187%	72.2087%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.7287%	8.4183%	69.8531%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8984%	0.0000%	91.1016%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.0572%	12.1300%	64.8128%
49	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0670%	8.3368%	68.5962%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.7287%	8.4183%	69.8531%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7287%	8.4183%	69.8531%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7287%	8.4183%	69.8531%
RESERVES & DEFERRALS SEPARATION						
56	4310 Other Long-Term Liabilities	Ln 56a*44	7,290,335	1,514,390	511,686	5,264,259
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	-	-	-	-
59	COE - Switching	Ln 59a*46	632,639	56,295	-	576,344
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	1,756,372	404,970	213,048	1,138,353
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	4,835,190	1,115,335	403,100	3,316,755
64	Not Classified by Acct	Ln 64a*51	988,328	214,751	83,200	690,377
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	8,212,529	1,791,351	699,348	5,721,830
66	4360 Other Deferred Credits - Net	Ln 66a*52	178,357	38,755	15,015	124,588
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW						
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

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No Caps

July 2015 Filing\TeleExcel PYCOS 2014 Uncapped.xls

			A-1							SHEET 1 of 2
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
1	Net Telecom Plant	A-2, Ln 43	2,214,081	200,319	2,414,400	453,798	-	6,028,211	8,896,408	8,896,408
2	Rate Base Adjustment #1	RECORDS	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-	-	-	-	-
5	RATE BASE	Lns 1-2...4	2,214,081	200,319	2,414,400	453,798	-	6,028,211	8,896,408	8,896,408
6	Rate of Return	RECORDS	0	0	1	1	0.11	0	2	1
7	RETURN ON RATE BASE	Ln 5 * Ln 6	249,084	22,536	271,620	51,052	-	678,174	1,000,846	1,000,846
8	Return Adjustment #1	RECORDS	-	-	-	-	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	249,084	22,536	271,620	51,052	-	678,174	1,000,846	1,000,846
11	7300 Alw Fds Used Dur Const	A10, Ln 16	-	-	-	-	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-	-	-	-	-
13	Fixed Charges	A-10, Ln 21	-	-	-	-	-	-	-	-
14	ITC Amortization	A-10, Ln 24	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	A-10, Ln 25	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	A-10, Ln 28	3,430	523	3,953	1,008	-	9,195	14,156	14,156
17	Depreciation Adjustment	A-10, Ln 31	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	A-14, Ln 20	-	-	-	-	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	A-10, Ln 39	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	Ln 10 + 17..21-11..1	245,654	22,013	267,667	50,045	-	668,978	986,690	986,690
23	State Income Tax	Ln 35	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	Ln 38	132,275	11,853	144,128	26,947	-	360,219	531,295	531,295
25	Operating Expenses & Taxes	A-3, Ln 17	1,546,371	279,054	1,825,424	552,199	74,842.65	4,545,850	6,998,316	6,923,474
26	Uncollectibles	A-10, Ln 34	-	-	-	-	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	Ln 10 + 23..26-27	1,927,730	313,443	2,241,173	630,199	74,842.65	5,584,243	8,530,457	8,455,614
29	Gross Receipts Tax	Note 1	-	-	-	-	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	Ln 28+29-30	1,927,730	313,443	2,241,173	630,199	74,843	5,584,243	8,530,457	8,455,614
32	RRQ PRE MAG Less AFUDC	Ln 31-Ln 11	1,927,730	313,443	2,241,173	630,199	74,843	5,584,243	8,530,457	8,455,614
33	Post ICC Reform MAG Adjustments	Ln 54	21,394	3,479	24,873	(291,097)	-	266,224	-	-
33	RRQ POST MAG	Ln33+Ln32	1,949,124	316,921	2,266,046	339,102	74,843	5,850,467	8,530,457	8,455,614
INCOME TAXES										
34	FIT Taxable Income	Ln 22 + Ln 37	377,930	33,866	411,796	76,992	-	1,029,198	1,517,985	1,517,985
35	SIT Taxable Income	If SIT is deductible	377,930	33,866	411,796	76,992	-	1,029,198	1,517,985	1,517,985
36	State Income Tax Rate	Ln 37 / Ln 35	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	State Income Tax Requirement		-	-	-	-	-	-	-	-
38	Federal Income Tax Rate	Ln 39 / Ln 34	105.00%	35.00%	140.00%	140.00%	0.00%	35.00%	315.00%	315.00%
39	Gross Fed Inc Tax Requirement		132,275	11,853	144,128	26,947	-	360,219	531,295	531,295
40	Net Fed Inc Tax Requirement	Ln 39-14-15	132,275	11,853	144,128	26,947	-	360,219	531,295	531,295
Note 1: Based on these Statutory Rates			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Note 2: Local Switching Support			-	-	-	(444,909)	-	-	(444,909)	(444,909)

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Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
PRE ICC REFORM MAG ALLOCATIONS										
41	NET REVENUE REQUIREMENT	Ln 31	1,927,730	313,443	2,241,173	630,199	74,842.65	5,584,243	8,530,457	8,455,614
42	Local Switching Support from Cost Study	RECORDS	-	-	-	444,909	-	-	444,909	444,909
43	Revenue Requirement Subject to MAG Adjustm	Ln 41 - Ln 42	1,927,730	313,443	2,241,173	185,290	74,842.65	5,584,243	8,085,548	8,010,705
44	Line Port Reallocation	-Col K * 30%	-	-	-	66,579	-	(66,579)	-	-
45	Exclude USF Expense	A12, Ln23.b	-	-	-	-	-	422,836	422,836	422,836
46	Revenue Requirement Subtotal	Ln43+Ln44-Ln45	1,927,730	313,443	2,241,173	251,869	74,842.65	5,094,828	7,662,712	7,587,869
47	Distribution of Line 44	Ln 47/47a	25.16%	4.09%	29.25%	3.29%	0.98%	66.49%	100.00%	99.02%
48	Distribution of Transport Revenue Requ.	Col O and Col P	0%	0%	0%	100%	0%	0%	100%	100%
49	TIC Revenue Subtraction from Transport	RECORDS	-	-	-	84,211	-	-	84,211	84,211
50	Subtotal for Re-allocation of TIC Revenues	Ln 46 - Ln 49	1,927,730	313,443	2,241,173	167,658	74,843	5,094,828	7,578,501	7,503,658
51	Distribution of Line 46	Ln 50/50a	25.69%	4.18%	29.87%	2.23%	0.00%	67.90%	100.00%	100.00%
52	TIC Revenues Reallocation	Ln 49 * Ln 51	21,634	3,518	25,152	1,882	-	57,178	84,211	84,211
53	Revenue Requirement with MAG Adjustments	Ln 50 + Ln 54 +FUSC	1,949,365	316,960	2,266,325	169,540	74,843	5,574,841	8,085,548	8,010,705
54	MAG Impact for NECA Pool Members	Ln 44 + Ln 52	21,634	3,518	25,152	(15,750)	-	(9,402)	-	-
POST ICC REFORM MAG ALLOCATIONS										
55	Revenue Requirement Subject to MAG Adjustm	Ln 43	1,927,730	313,443	2,241,173	185,290	74,843	5,584,243	8,085,548	8,010,705
56	Line Port Reallocation	RECORDS	-	-	-	(201,654)	-	201,654	-	-
57	Exclude USF Expense	RECORDS	-	-	-	-	-	422,836	422,836	422,836
58	Revenue Requirement Subtotal	Ln55+Ln56-Ln57	1,927,730	313,443	2,241,173	(16,364)	74,843	5,363,061	7,662,712	7,587,869
59	Distribution of Line 44	Ln58/58a	25.1573%	4.0905%	29.2478%	-0.2136%	0.9767%	69.9891%	100.0000%	99.0233%
60	Distribution of Transport Revenue Requ.	Col O and Col P	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
61	TIC Revenue Subtraction from Transport	Ln 49								
62	Subtotal for Re-allocation of TIC Revenues	Ln58-Ln61	1,927,730	313,443	2,241,173	(16,364)	74,843	5,363,061	7,662,712	7,587,869
63	Distribution of Line 46	Ln62/62a	25.4054%	4.1308%	29.5363%	-0.2157%	0.0000%	70.6794%	100.0000%	100.0000%
64	TIC Revenues Reallocation	RECORDS CCL	21,394	3,479	24,873	(182)	-	64,570	89,261	89,261
65	Revenue Requirement with MAG Adjustments		1,949,124	316,921	2,266,046	(16,546)	74,843	5,850,467	8,174,809	8,099,967
66	MAG Impact for NECA Pool Members		21,394	3,479	24,873	(291,097)	-	266,224	-	-

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A-2 SHEET 1 of 2

Line	Description	Source	SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(i)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	A-4, Ln 12	1,341,430	204,663	1,546,093	394,111	-	3,596,558	5,536,761	5,536,761
2	2210 COE - Switching	A-5, Ln 30	-	-	-	1,123,177	-	-	1,123,177	1,123,177
3	2220 COE - Operator	A-5, Ln 17	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	A-5, Ln 101	2,498,682	1,256,820	3,755,502	995,826	-	6,142,767	10,894,095	10,894,095
5	2310 - Info Orig/Term Equipment	A-6, Ln 21	-	-	-	-	-	39,670	39,670	39,670
6	2410 C&WF	A-7, Ln 62	7,261,128	232,239	7,493,367	748,417	-	19,984,957	28,226,742	28,226,742
7	Total COE, IOT, C&WF	Ln 2...6	9,759,810	1,489,059	11,248,869	2,867,421	-	26,167,394	40,283,683	40,283,683
8	Distribution of Line 7	Ln 7/7a	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%		100.0000%
9	2680 Tangible Assets	A-8, Ln 31	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	11,101,240	1,693,721	12,794,961	3,261,531	-	29,763,952	45,820,445	45,820,445
11	Distribution of Line 10	Ln 10/10a	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%		100.0000%
12	2690 Intangible Assets	A-8, Ln 35	-	-	-	-	-	-	-	-
13	2001 TELECOM PLANT IN SVC	Ln 10+12	11,101,240	1,693,721	12,794,961	3,261,531	-	29,763,952	45,820,445	45,820,445
14	Distribution of Line 13	Ln 13/13a	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%		100.0000%
15	2002 Prop Hld Fut Telecom Use	A-9, Ln 12	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	A-9, Ln 16	37,493	5,720	43,214	11,015	-	100,524	154,753	154,753
17	2004 Plant Under Const - Long	A-9, Ln 19	-	-	-	-	-	-	-	-
18	2004 Disallowances	-Ln 17	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	A-9, Ln 23	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	Ln 13+15..19	11,138,733	1,699,442	12,838,175	3,272,547	-	29,864,477	45,975,198	45,975,198
21	Net Equal Access Investment	A-9, Ln 36	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	A-15, Ln 14	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	A-15, Ln 22	7,994,081	1,354,575	9,348,656	2,548,706	-	21,345,044	33,242,405	33,242,405
24	3200 Acc Dep-Hld for Fut Use	A-15, Ln 24	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	A-15, Ln 28	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangible	A-15, Ln 29	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	A-15, Ln 30	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	A-15, Ln 53	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc Tax	A-15, Ln 64	604,543	94,806	699,348	174,256	-	1,617,094	2,490,699	2,490,699
30	4360 Other Deferred Credits - Net	A-15, Ln 65	13,027	1,988	15,015	3,827	-	34,927	53,769	53,769
31	4370 Other Jur Liab & Def Credits - Net	A-15, Ln 67	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	Ln 20+21-22..31	2,527,082	248,074	2,775,156	545,757	-	6,867,412	10,188,325	10,188,325
33	Distribution of Line 33	Ln 32/32a	24.8037%	2.4349%	27.2386%	5.3567%	0.0000%	67.4047%		100.0000%
34	1402 Rural Tel Bank Stock (B)	A-9, Ln 25	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	A-9, Ln 28	140,764	21,476	162,241	41,356	-	377,409	581,006	581,006
36	Cash Working Capital (D)	A-9, Ln 31 or 32	37,106	5,661	42,767	10,902	-	99,485	153,154	153,154
37	Investment Allow/Disallow (E)	A-9, Ln 40	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	A-15, Ln 70	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	A-15, Ln 33	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	A-15, Ln 55	490,872	74,893	565,764	144,217	-	1,316,094	2,026,076	2,026,076
41	Other Telecom PI Adjust (I)	RECORDS	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	Ln 32+34..38+41	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	-39..40	2,214,081	200,319	2,414,400	453,798	-	6,028,211	8,896,408	8,896,408
44	Distribution of Line 43	Ln 43/43a	24.8874%	2.2517%	27.1390%	5.1009%	0.0000%	67.7601%	100.0000%	100.0000%

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			A-2							SHEET 2 of 2
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
45	GSF, COE, IOT, C&WF Gross Eq Acs	Ln 1+7+A-9 Ln 32	11,101,240	1,693,721	12,794,961	3,261,531	-	29,763,952	45,820,445	45,820,445
46	Equal Access Adjustment	Note 1		-						
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	Ln 45+46	11,101,240	1,693,721	12,794,961	3,261,531	-	29,763,952	45,820,445	45,820,445
48	Distribution of Line 47	Ln 47/47a	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	Ln 1+7+A-9 Ln 32	11,101,240	1,693,721	12,794,961	3,261,531	-	29,763,952	45,820,445	45,820,445
50	Distribution of Line 49	Ln 49/49a	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)									
52	(Trans, Switch, CCL only)	Ln 47	-	1,693,721	1,693,721	3,199,045	-	29,763,952	34,656,719	34,656,719
53	Distribution of Line 52	Ln 52/52a	0.0000%	4.8871%	4.8871%	9.2307%	0.0000%	85.8822%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)									
55	(Special Access only)	Ln 47	11,101,240	-	11,101,240	-	-	-	11,101,240	11,101,240
56	Distribution of Line 55	Ln 55/55a	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		100.0000%
57	COE, IOT, C&WF									
58	x/CCL, Ltd Pay, B&C, IX	Ln 7	9,759,810	1,489,059	11,248,869	2,812,485	-	-	14,061,354	14,061,354
59	Distribution of Line 58	Ln 58/58a	69.4088%	10.5897%	79.9985%	20.0015%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	A-7, Ln 13	-	-	-	-	-	19,984,957	19,984,957	19,984,957
61	Direct Assign - MSG (1.3)	A-7, Ln 14	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	Ln 7-60..61	9,759,810	1,489,059	11,248,869	2,867,421	-	6,182,437	20,298,726	20,298,726
63	Distribution of Line 62	Ln 62/62a	48.0809%	7.3357%	55.4166%	14.1261%	0.0000%	30.4573%	100.0000%	100.0000%

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

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			A-3							
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
1	Plant Spec Exp Accts 6110, 6120									
2	6210, 6220, 6230, 6310, 6410	A-11, Ln 34	403,583	67,621	471,204	135,262	-	1,077,281	1,683,746	1,683,746
3	PI Nonspec Account 6510, 6530, 6540	A-12, Ln 24	186,114	28,395	214,509	54,680	-	921,833	1,191,022	1,191,022
4	Cust Oper Accts 6610, 6620	A-13, Ln 49	66,451	10,257	76,708	44,654	47,776	29,900	199,038	151,262
5	TOTAL BIG THREE EXPENSES	Ln 2..4	656,148	106,273	762,421	234,596	47,776	2,029,013	3,073,806	3,026,029
6	Distribution of Line 5	Ln 5/5a	21.3464%	3.4574%	24.8038%	7.6321%	1.5543%	66.0098%	100.0000%	98.4457%
			-	-	-	-	-	-	-	-
7	Plant Specific Expenses	A-11, Ln 34	403,583	67,621	471,204	135,262	-	1,077,281	1,683,746	1,683,746
8	Plant Nonspecific Expenses	A-12, Ln 39	687,127	138,302	825,429	234,242	-	2,242,303	3,301,974	3,301,974
9	Customer Operations Expenses	A-13, Ln 49	66,451	10,257	76,708	44,654	47,776	29,900	199,038	151,262
10	Corporate Operations Expenses	A-14, Ln 17 or 18	371,720	60,206	431,926	132,903	27,066	1,149,473	1,741,368	1,714,302
11	7100 Other Oper Inc & Expenses	A-10, Ln 14	-	-	-	-	-	-	-	-
12	7300 Contributions	A-10, Ln 17	225	34	260	66	-	605	931	931
13	TOTAL OPERATING EXPENSES	Ln 7..12	1,529,106	276,420	1,805,526	547,127	74,843	4,499,561	6,927,057	6,852,214
			-	-	-	-	-	-	-	-
14	Operating Taxes	A-14, Ln 25	17,265	2,634	19,899	5,072	-	46,289	71,260	71,260
15	Equal Access Expenses	A-14, Ln 29	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	A-14, Ln 32	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	1,546,371	279,054	1,825,424	552,199	74,843	4,545,850	6,998,316	6,923,474
18	Distribution of Line 17	Ln 17/17a	22.0963%	3.9874%	26.0838%	7.8905%	1.0694%	64.9563%	100.0000%	98.9306%

			A-4							SHEET 1 of 1
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Dist	A-2, Ln 8	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
2	Support Assets - DA Pct	Records	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	Records	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LAND & SUPPORT ASSETS APPORTIONMENT										
4	2110 Land & Support Assets									
5	Support Assets	Ln 5a*1	1,341,430	204,663	1,546,093	394,111	-	3,596,558	5,536,761	5,536,761
6	Direct Assignment	Ln 6a*2	-	-	-	-	-	-	-	-
7	Total Support Assets	Ln 5..6	1,341,430	204,663	1,546,093	394,111	-	3,596,558	5,536,761	5,536,761
8	Distribution of Line 7	Ln 7/7a	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%		100.0000%
9	Land Assets - Joint	Ln 9a*1	-	-	-	-	-	-	-	-
10	Direct Assignment	Ln 10a*3	-	-	-	-	-	-	-	-
11	Total Land Assets	Ln 9..10	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	Ln 7 + 11	1,341,430	204,663	1,546,093	394,111	-	3,596,558	5,536,761	5,536,761
13	Distribution of Line 12	Ln 12/12a	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%

			A-5							SHEET 1 of 3
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
1	COE Cat 1 Intercept Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT										
10	2220 Operator Systems									
11	Cat 1 - Operator Systems									
12	Intercept	Ln 12a*1	-	-	-	-	-	-	-	-
13	Directory Assistance	Dir Assgn	-	-	-	-	-	-	-	-
14	Other	Ln 14a*2	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed, Circu	Ln 15a*33	-	-	-	-	-	-	-	-
16	Direct Assignment	Ln 16a*3	-	-	-	-	-	-	-	-
17	Total Cat 1	Ln 12..16	-	-	-	-	-	-	-	-
18	Distribution of Line 17	Ln 17/17a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching									
20	Cat 2 - Tandem Switching									
21	Access	Ln 21a*4	-	-	-	-	-	-	-	-
22	Nonaccess	Ln 22a*5	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	Ln 23a*6	-	-	-	54,935	-	-	54,935	54,935
24	Direct Assign - PL	Dir Assgn	-	-	-	-	-	-	-	-
25	Total Cat 2	Ln 21..24	-	-	-	54,935	-	-	54,935	54,935
26	Cat 3 - Local Switching	Ln 26a*7	-	-	-	1,068,241	-	-	1,068,241	1,068,241
27	Direct Assign - MSG	Ln 27a*8	-	-	-	-	-	-	-	-
28	Direct Assign - PL	Ln 28a*9	-	-	-	-	-	-	-	-
29	Total Cat 3	Ln 26..28	-	-	-	1,068,241	-	-	1,068,241	1,068,241
30	TOTAL COE - SWITCHING	Ln 25+29	-	-	-	1,123,177	-	-	1,123,177	1,123,177
31	Distribution of Line 30	Ln 30/30a	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	Ln 17+30-15	-	-	-	1,123,177	-	-	1,123,177	1,123,177
33	Distribution of Line 32	Ln 32/32a	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

			A-5							SHEET 2 of 3
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
34	Cat 4.11 WB Ln Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	RECORDS	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT										
48	2230 Central Office - Transmission									
49	Cat 4.1 - Exchange Circuit									
50	4.11 Wideband - Line	Ln 50a*34	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	Ln 51a*35	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non Loop	Ln 51a*35	-	1,256,820	1,256,820	-	-	-	1,256,820	1,256,820
53	4.12 Exch Trunk and WB	Ln 53a*36	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	Ln 54a*37	-	-	-	-	-	-	-	-
55	- PL	Ln 55a*38	-	-	-	-	-	-	-	-
56	Ex Trk WB	Ln 56a*39	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	Ln 57a*40	-	-	-	-	-	-	-	-
58	- PL	Ln 58a*41	2,340,276	-	2,340,276	-	-	-	2,340,276	2,340,276
59	4.13 Ex Line x/WB		-	-	-	-	-	-	-	-
60	Joint MSG	Ln 60a*42	-	-	-	-	6,142,767	6,142,767	6,142,767	6,142,767
61	PL and Local	Dir Assgn	84,560	-	84,560	-	-	84,560	84,560	84,560
62	Direct Assignment - MSG	Ln 62a*43	-	-	-	-	-	-	-	-
63	- PL	Dir Assgn	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange		-	-	-	-	-	-	-	-
65	4.21 Furn to Others - MSG	Dir Assgn	-	-	-	-	-	-	-	-
66	- PL	Dir Assgn	-	-	-	-	-	-	-	-
67	4.22 Wideband		-	-	-	-	-	-	-	-
68	Joint MSG - Access	Ln 68a*44	-	-	-	-	-	-	-	-
69	Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
70	PL TWX - Access	Ln 70a*45	-	-	-	-	-	-	-	-
71	Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	Ln 72a*46	-	-	-	-	-	-	-	-
73	PL	Ln 73a*47	-	-	-	-	-	-	-	-

			A-6							SHEET 3 of 3
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
74	Cat 4.23 All Other Access Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX Access	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE CATEGORY 4 SEPARATION										
85	4.23 All Other									
86	Jt Msg - Access	Ln 86a*74	-	-	-	995,826	-	-	995,826	995,826
87	Nonaccess	Ln 87a*75	-	-	-	-	-	-	-	-
88	PL, TWX - Access	Ln 88a*76	-	-	-	-	-	-	-	-
89	Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
90	Vacant	Ln 90a*77	-	-	-	-	-	-	-	-
91	Vacant	Ln 91a*78	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	Ln 92a*79	-	-	-	-	-	-	-	-
93	PL	Ln 93a*80	73,846	-	73,846	-	-	-	73,846	73,846
94	Cat 4.3 - Host/Remote									
95	Joint	Ln 95a*81	-	-	-	-	-	-	-	-
96	WATS - MSG	Ln 96a*82	-	-	-	-	-	-	-	-
97	PL	Dir Assgn	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	Ln 98a*83	-	-	-	-	-	-	-	-
99	PL	Ln 99a*84	-	-	-	-	-	-	-	-
100	Total Cat 4	Ln 50..99	2,498,682	1,256,820	3,755,502	995,826	-	6,142,767	10,894,095	10,894,095
101	TOTAL COE - Transmission	Ln 100	2,498,682	1,256,820	3,755,502	995,826	-	6,142,767	10,894,095	10,894,095
102	Distribution of Line 100	Ln 101/101a	22.9361%	11.5367%	34.4728%	9.1410%	0.0000%	56.3862%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	Ln 17+25+29+100	2,498,682	1,256,820	3,755,502	2,119,003	-	6,142,767	12,017,272	12,017,272
104	Distribution of Line 103	Ln 103/103a	20.7924%	10.4584%	31.2509%	17.6330%	0.0000%	51.1162%	100.0000%	100.0000%

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
1	Equiv Loc Exch Sub Lines MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
IOT EQUIPMENT APPORTIONMENT										
7	2310 Info Orig/Term Equipment									
8	Cat 1 - Other IOT									
9	Public Telephone	Dir Assgn								
10	LTD Pay Telephone	Dir Assgn								
11	All Other IOT - MSG	Ln 11a*1	-	-	-	-	-	-	-	-
12	PL	Ln 12a*2	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	Ln 13a*3	-	-	-	-	-	39,670	39,670	39,670
14	PL	Ln 14a*4	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	Ln 9..14	-	-	-	-	-	39,670	39,670	39,670
16	Distribution of Line 15	Ln 15/15a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	Ln 17a*5	-	-	-	-	-	-	-	-
18	-PL	Ln 18a*6	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	Ln 17..18	-	-	-	-	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	Ln 15+19	-	-	-	-	-	39,670	39,670	39,670
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
1	Cat 1.3 Equiv Inter Loops Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
C&WF CAT 1-2 APPORTIONMENT										
9	2410 Cable & Wire Facilities									
10	Cat 1 - Exch Line x/WB									
11	1.1 Intra PL & WATS	Dir Assgn	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	Dir Assgn	275,108	-	275,108	-	-	-	275,108	275,108
13	1.3 Jointly Used	Ln 13a*1	-	-	-	-	-	19,984,957	19,984,957	19,984,957
14	Direct Assignment - MSG	Ln 14a*2	-	-	-	-	-	-	-	-
15	-PL	Dir Assgn	6,074,789	-	6,074,789	-	-	-	6,074,789	6,074,789
16	Total Category 1	Ln 11..15	6,349,897	-	6,349,897	-	-	19,984,957	26,334,855	26,334,855
17	Cat 2 - WB & Exch Trunk									
18	Ex Trk w/WB	Ln 18a*3	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	Ln 19a*4	-	-	-	-	-	-	-	-
20	- PL	Dir Assgn	-	-	-	-	-	-	-	-
21	WB Line	Ln 21a*5	-	-	-	-	-	-	-	-
22	WB Trunk	Ln 22a*6	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	Ln 23a*7	-	-	-	-	-	-	-	-
24	- PL and DSL Data Only	Ln 24a*8	-	-	-	-	-	-	-	-
25	Total Category 2	Ln 18..24	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
5/28/2015
No Caps

			A-7							SHEET 2 of 2
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
26	Cat 3 Circuit Miles Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	RECORDS	79.6900%	20.3100%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
C&WF CAT 3-4 APPORTIONMENT										
37	Cat 3 - Interexchange C&WF									
38	Wideband:									
39	Jt MSG - Access	Ln 39a*26	-	-	-	-	-	-	-	-
40	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
41	PI/TWX - Access	Dir Assgn	-	-	-	-	-	-	-	-
42	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	Ln 43a*27	-	-	-	-	-	-	-	-
44	- PL	Ln 44a*28	-	-	-	-	-	-	-	-
45	All Other:		-	-	-	-	-	-	-	-
46	Jt MSG - Access	Ln 46a*29	-	-	-	748,417	-	-	748,417	748,417
47	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
48	PI/TWX - Access	Dir Assgn	-	-	-	-	-	-	-	-
49	- Nonaccess	Dir Assgn	-	-	-	-	-	-	-	-
50	Vacant	Ln 50a*30	-	-	-	-	-	-	-	-
51	Vacant	Ln 51a*31	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	Ln 52a*32	-	-	-	-	-	-	-	-
53	- PL	Ln 53a*33	911,231	232,239	1,143,470	-	-	-	1,143,470	1,143,470
54	Total Category 3	Ln 39..53	911,231	232,239	1,143,470	748,417	-	-	1,891,887	1,891,887
55	Cat 4 - Host/Remote									
56	Joint (x/WATS)	Ln 56a*34	-	-	-	-	-	-	-	-
57	WATS - MSG	Ln 57a*35	-	-	-	-	-	-	-	-
58	- PL	Dir Assgn	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	Ln 59a*36	-	-	-	-	-	-	-	-
60	- PL	Dir Assgn	-	-	-	-	-	-	-	-
61	Total Category 4	Ln 56..60	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+54+61	7,261,128	232,239	7,493,367	748,417	-	19,984,957	28,226,742	28,226,742
63	Distribution of Line 62	Ln 62/62a	25.7243%	0.8228%	26.5470%	2.6514%	0.0000%	70.8015%	100.0000%	100.0000%

			A-8							SHEET 1 of 1
			SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
1	Land & Support Assets Distr	A-4, Ln 13	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
2	2210 COE - Switch Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	A-5, Ln 102	22.9361%	11.5367%	34.4728%	9.1410%	0.0000%	56.3862%	100.0000%	100.0000%
5	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	A-7, Ln 63	25.7243%	0.8228%	26.5470%	2.6514%	0.0000%	70.8015%	100.0000%	100.0000%
7	Capital Leases - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - APPORTIONMENT										
11	2680 Tangible Assets - Capital Leases									
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
TANGIBLE ASSETS - APPORTIONMENT										
22	2680 Tangible Assets - Leasehold Improve									
23	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-	-	-	-	-
24	2210 COE - Switching	Ln 23a*2	-	-	-	-	-	-	-	-
25	2220 COE - Operator	Ln 24a*3	-	-	-	-	-	-	-	-
	2230 COE - Transmission	Ln 25a*4	-	-	-	-	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
TANGIBLE ASSETS APPORTIONMENT										
33	2690 Intangible Assets	Ln 33a*9	-	-	-	-	-	-	-	-
34	Direct Assignment	Ln 34a*10	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	-	-	-	-	-	-	-	-
36	Distribution of Line 35	Ln 35/35a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

			A-9							SHEET 1 of 1
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
1	2001 TPIS Distr	A-2, Ln 14	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER ACCOUNTS APPORTIONMENT										
10	2002 Prop Hld Fut Telecom Use	Ln 10a*1	-	-	-	-	-	-	-	-
11	Direct Assignment	Ln 11a*2	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	Ln 10.11	-	-	-	-	-	-	-	-
13	Distribution of Line 14	Ln 12/12a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	Ln 14a*1	37,493	5,720	43,214	11,015	-	100,524	154,753	154,753
15	Direct Assignment	Ln 15a*3	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	Ln 14..15	37,493	5,720	43,214	11,015	-	100,524	154,753	154,753
17	Vacant	Ln 17a*1	-	-	-	-	-	-	-	-
18	Vacant	Ln 18a*4	-	-	-	-	-	-	-	-
19	Vacant	Ln 17..18	-	-	-	-	-	-	-	-
20	Distribution of Line 21	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	Ln 21a*1	-	-	-	-	-	-	-	-
22	Direct Assignment	Ln 22a*5	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	Ln 21..22	-	-	-	-	-	-	-	-
24	Distribution of Line 25	Ln 23/23a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT APPORTIONMENT										
25	1402 Class B RTB Stock	Ln 25a*1	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	Ln 26a*6	140,764	21,476	162,241	41,356	-	377,409	581,006	581,006
27	Direct Assignment	Ln 27a*7	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	Ln 26..27	140,764	21,476	162,241	41,356	-	377,409	581,006	581,006
29	Cash Working Capital	Ln 29a*6	37,106	5,661	42,767	10,902	-	99,485	153,154	153,154
30	Direct Assignment	Ln 30a*8	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	Ln 29..30	37,106	5,661	42,767	10,902	-	99,485	153,154	153,154
32	TOTAL BLENDED CASH WORKING CAPITAL		37,106	5,661	42,767	10,902	-	99,485	153,154	153,154
INVEST ALLOW/DISALLOW APPORTIONMENT										
38	Investment Allow/Disallowances	Ln 38a*6	-	-	-	-	-	-	-	-
39	Direct Assignment	Ln 39a*9	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 38..39	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
Ohio: COSA 300597
2014 PYCOS
5/28/2015
No Caps

			A-10							SHEET 1 of 1
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	A-2, Ln 50	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	A-2, Ln 14	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	A-2, Ln 33	24.8037%	2.4349%	27.2386%	5.3567%	0.0000%	67.4047%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	A-15, Ln 54	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	Big Three Expenses Distr	A-3, Ln 6	21.3464%	3.4574%	24.8038%	7.6321%	1.5543%	66.0098%	100.0000%	98.4457%
OTHER INCOME APPORTIONMENTS										
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses									
16	Alw Fds Used During Constr	Ln 16a*9	-	-	-	-	-	-	-	-
17	Contributions	Ln 17a*1	225	34	260	66	-	605	931	931
18	Fixed Charges									
19	Interest on Capital Leases	Ln 19a*1	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*1	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENTS										
22	ITC Amortization	Ln 22a*1	-	-	-	-	-	-	-	-
23	Direct Assignment	Ln 23a*4	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*5	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*3	3,430	523	3,953	1,008	-	9,195	14,156	14,156
27	Direct Assignment	Ln 27a*6	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	3,430	523	3,953	1,008	-	9,195	14,156	14,156
29	Depreciation Adjustments	Ln 29a*3	-	-	-	-	-	-	-	-
30	Direct Assignment	Ln 30a*7	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-	-	-	-	-
33	Direct Assignment	Ln 33a*8	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments									
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-	-	-	-	-

			A-11							SHEET 1 of 1
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	A-4, Ln 13	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	A-5, Ln 104	20.7924%	10.4584%	31.2509%	17.6330%	0.0000%	51.1162%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	RECORDS	0.0000%	11.5367%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	A-6, Ln 16	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	A-6, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	A-7, Ln 63	25.7243%	0.8228%	26.5470%	2.6514%	0.0000%	70.8015%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT SPECIFIC EXP APPORTION										
14	6110 Network Support Expenses	Ln 14a*1	10,865	1,658	12,523	3,192	-	29,132	44,847	44,847
15	Direct Assignment	Ln 15a*2	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	Ln 14..15	10,865	1,658	12,523	3,192	-	29,132	44,847	44,847
17	6120 General Support Expenses	Ln 17a*3	144,635	22,067	166,702	42,494	-	387,787	596,983	596,983
18	Direct Assignment	Ln 18a*4	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	Ln 17..18	144,635	22,067	166,702	42,494	-	387,787	596,983	596,983
20	6210, 6220, 6230 COE Expenses	Ln 20a*5	-	-	-	-	-	-	-	-
21	6210 Switching	Ln 21a*6	-	-	-	41,447	-	-	41,447	41,447
22	6230 Transmission	Ln 22a*7	76,349	38,403	114,752	30,428	-	187,697	332,877	332,877
23	TOTAL COE EXPENSES	Ln 20..22	76,349	38,403	114,752	71,875	-	187,697	374,324	374,324
24	6310 IOT Equip Expenses									
25	Cat 1 - Other IOT Eq Expenses	Ln 25a*8	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip Exp	Ln 26a*9	-	-	-	-	-	-	-	-
27	Direct Assignment	Ln 27a*10	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	Ln 25..27	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	Ln 29a*11	171,733	5,493	177,226	17,701	-	472,665	667,592	667,592
30	Direct Assignment #1	Ln 30a*12	-	-	-	-	-	-	-	-
31	Direct Assignment #2	Ln 31a*13	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	Ln 29..31	171,733	5,493	177,226	17,701	-	472,665	667,592	667,592
33	Plant Spec Exp x/6110, 6120	Ln 23+28+32	248,082	43,896	291,978	89,576	-	660,362	1,041,915	1,041,915
34	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 16+19+33	403,583	67,621	471,204	135,262	-	1,077,281	1,683,746	1,683,746

			A-12							SHEET 1 of 1
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Distr	A-2, Ln 8	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	A-4, Ln 8	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
6	2210 COE - Switching Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	A-5, Ln 102	22.9361%	11.5367%	34.4728%	9.1410%	0.0000%	56.3862%	100.0000%	100.0000%
9	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	A-7, Ln 63	25.7243%	0.8228%	26.5470%	2.6514%	0.0000%	70.8015%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2002 Prop Held Fut Tel Use Distr	A-9, Ln 13	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	A-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	A-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	A-8, Ln 36	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
16	2005 Telecom Plt Adjustment	A-9, Ln 24	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP APPORTION										
17	6510 Oth Prop Plant & Eq Exp	Ln 17a*1	11,851	1,808	13,659	3,482	-	31,775	48,916	48,916
18	Direct Assignment	Ln 18a*2	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	Ln 17..18	11,851	1,808	13,659	3,482	-	31,775	48,916	48,916
20	6530 Network Operations Exp	Ln 20a*1	174,263	26,587	200,850	51,198	-	467,222	719,270	719,270
21	Direct Assignment	Ln 21a*3	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	Ln 20..21	174,263	26,587	200,850	51,198	-	467,222	719,270	719,270
23.a	6540 Access Expense	Ln 23a*4	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	Direct	-	-	-	-	-	422,836	422,836	422,836
24	TOTAL ACCOUNTS 6510, 6530, 6540	Ln 19+22+23	186,114	28,395	214,509	54,680	-	921,833	1,191,022	1,191,022
25	6560 Depr and Amort Expenses									
26	Depr - Support Assets	Ln 26a*5	25,783	3,934	29,716	7,575	-	69,127	106,418	106,418
27	Depr - COE - Switching	Ln 27a*6	-	-	-	66,062	-	-	66,062	66,062
28	Depr - COE - Operator	Ln 28a*7	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*8	192,720	96,937	289,656	76,807	-	473,782	840,245	840,245
30	Depr - Info Orig/Term Equip	Ln 30a*9	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*10	282,511	9,036	291,547	29,119	-	777,561	1,098,227	1,098,227
32	Direct Assignment	Ln 32a*11	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*12	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	Ln 34a*13	-	-	-	-	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*14	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*15	-	-	-	-	-	-	-	-
37	Amort - Other	Ln 37a*16	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	501,013	109,906	610,919	179,562	-	1,320,470	2,110,952	2,110,952
39	TOTAL PLANT NONSPEC OPER EXP	Ln 19+22+23+38	687,127	138,302	825,429	234,242	-	2,242,303	3,301,974	3,301,974

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			A-13						SHEET 1 of 2	
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	A-2, Ln 53	0.0000%	4.8871%	4.8871%	9.2307%	0.0000%	85.8822%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	A-2, Ln 56	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MARKETING EXPENSES APPORTIONMENT										
8	6610 Marketing Expenses	Ln 18a*1	5,811	887	6,698	1,707	-	15,581	23,986	23,986
9	Direct Assignment	Ln 19a*2	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	Ln 18..19	5,811	887	6,698	1,707	-	15,581	23,986	23,986
SERVICES EXPENSES APPORTIONMENT										
11	6620 Services Expenses									
12	Telephone Operator Service:									
13	Tel Operator Svc	Ln 13a*3	-	-	-	-	-	-	-	-
14	Direct Assignment	Ln 14a*4	-	-	-	-	-	-	-	-
15	Total Tel Oper Svc Exp	Ln 13..14	-	-	-	-	-	-	-	-
16	Published Direct Listings	Direct Assign	-	-	-	17,738	-	-	17,738	17,738
17	All Other:									
18	CAT 1_LBOE EU Presub	Ln 18a*5	-	84	84	158	-	1,468	1,709	1,709
19	CAT 1 LBOE EU Co PL	Ln 19a*6	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	Direct Assign	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	Direct Assign	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	Direct Assign	-	-	-	-	3,996	-	3,996	-
23	CAT 1 LBOE EU Access Bill	Direct Assign	-	-	-	-	-	125	125	125
24	Vacant	Ln 24a*6	-	-	-	-	-	-	-	-
25	CAT 1 LBOE IX PL	Ln 25a*6	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	Ln 26a*5	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	Direct Assign	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmtd	Direct Assign	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmt	Direct Assign	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	Ln 30a*7	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	Ln 18..30	-	84	84	158	3,996	1,593	5,830	1,834

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			A-13							SHEET 2 of 2
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIONMENT FACTORS										
32	6620 Cat 2 - CSE Other B&C Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd Pay, B&C, IX	A-2, Ln 59	69.4088%	10.5897%	79.9985%	20.0015%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	RECORDS	34.6409%	5.3531%	39.9939%	24.5337%	27.2927%	8.1797%	100.0000%	72.7073%
35.b	6620 All Other Cat 3 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SERVICES EXP APPORTIONEMENT (Cont'd)										
36	Cat 2 - CSE Msg Proc	Dir Assign	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	Ln 37a*32	-	-	-	-	29,570	-	29,570	-
38	Cat 2 - CSE CABs	Ln 38a*33	42,602	6,500	49,102	12,277	-	-	61,379	61,379
39	Cat 2 - Direct Assignment	Ln 39a*34	-	-	-	-	-	8,467	8,467	8,467
40	Total Cat 2 - CSE	Ln 36..39	42,602	6,500	49,102	12,277	29,570	8,467	99,416	69,846
41	Cat 2 Spec Acs Distr	Ln 40/40b..d	0	-	0	-	-	-	0	0
42	Total 6620 x/Cat 3	Ln 15+16+31+40	42,602	6,583	49,186	30,172	33,565	10,060	122,983	89,418
43	Distribution of Line 42	Ln 42/42a	34.6409%	5.3531%	39.9939%	24.5337%	27.2927%	8.1797%	100.0000%	72.7073%
44	Cat 3 - All Other CSE	Ln 44a*34	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	Ln 44a*35.a	18,037	2,787	20,824	12,774	14,211	4,259	52,069	37,858
45	Cat 3 - Direct Assignment	Ln 45a*35.b	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	Ln 44..45	18,037	2,787	20,824	12,774	14,211	4,259	52,069	37,858
47	Total All Other - Cat 1, 2, 3	Ln 31+40+46	60,640	9,371	70,010	25,209	47,776	14,319	157,314	109,538
48	TOTAL SERVICES EXPENSES	Ln 15+16+47	60,640	9,371	70,010	42,947	47,776	14,319	175,052	127,276
49	TOTAL CUSTOMER OPER EXPENSES	Ln 10+48	66,451	10,257	76,708	44,654	47,776	29,900	199,038	151,262

			A-14 SHEET 1 of 1							
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
1	Big Three Expenses Distr	A-3, Ln 6	21.3464%	3.4574%	24.8038%	7.6321%	1.5543%	66.0098%	100.0000%	98.4457%
2	6710 Exec & Planning Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CORPORATE OPER EXP APPORTIONMENT										
9	6710 Exec & Planning Expenses									
10	All Other	Ln 10a*1	68,609	11,112	79,721	24,530	4,996	212,161	321,408	316,412
11	Direct Assignment	Ln 11a*2	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	Ln 10..11	68,609	11,112	79,721	24,530	4,996	212,161	321,408	316,412
13	6720 Gen'l and Admin Expenses									
14	All Other	Ln 14a*1	284,053	46,007	330,060	101,559	20,683	878,381	1,330,682	1,309,999
15	NECA Requests & Cost Studies	Ln 15a*1	19,058	3,087	22,144	6,814	1,388	58,932	89,278	87,890
16	Direct Assignment	Ln 16a*3	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	Ln 14..16	303,111	49,094	352,204	108,373	22,071	937,313	1,419,960	1,397,890
18	TOTAL CORPORATE OPER EXPENSES	Ln 12+17	371,720	60,206	431,926	132,903	27,066	1,149,473	1,741,368	1,714,302
19	TOTAL BLENDED CORPORATE OPER		371,720	60,206	431,926	132,903	27,066	1,149,473	1,741,368	1,714,302
OPERATING TAXES APPORTIONMENT										
19	7200 Operating Taxes									
20	Op Fed, State, Loc Income	See A-1	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	Ln 21a*4	-	-	-	-	-	-	-	-
22	Other Oper Taxes	Ln 22a*4	14,473	2,208	16,682	4,252	-	38,805	59,739	59,739
23	Oper Taxes #1 GRT	Ln 23a*5	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	Ln 24a*4	2,791	426	3,217	820	-	7,484	11,521	11,521
25	Oper Taxes #3 - Other	Ln 25a*7	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	Ln 22..25	17,265	2,634	19,899	5,072	-	46,289	71,260	71,260
EQUAL ACCESS EXP APPORTIONMENT										
27	Equal Access Expenses									
28	Depreciation Expense	Dir Assign	-	-	-	-	-	-	-	-
29	Amortization Expense	Dir Assign	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	Ln 28..29	-	-	-	-	-	-	-	-
EXP ALW/DISALLOW APPORTIONMENT										
31	Expense Allowances / Disallowances	Ln 31a*4	-	-	-	-	-	-	-	-
32	Direct Assignment	Ln 32a*8	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 31..32	-	-	-	-	-	-	-	-

			A-15							SHEET 1 of 2
			SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	Source								
APPORTIOMENT FACTORS										
1	1500 Other Juris Assets Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	A-4, Ln 8	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
3	2210 COE - Switching Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	A-5, Ln 102	22.9361%	11.5367%	34.4728%	9.1410%	0.0000%	56.3862%	100.0000%	100.0000%
6	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	A-7, Ln 63	25.7243%	0.8228%	26.5470%	2.6514%	0.0000%	70.8015%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
10	2680 Capital Leases Distr	A-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Leasehold Improvements	A-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	A-9, Ln 24	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT										
14	1500 Other Juris Assets - Net	Ln 14a*1	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	Ln 15a*2	1,021,971	155,923	1,177,894	300,254	-	2,740,046	4,218,194	4,218,194
16	COE - Switching	Ln 16a*3	-	-	-	917,785	-	-	917,785	917,785
17	COE - Operator	Ln 17a*4	-	-	-	-	-	-	-	-
18	COE - Transmission	Ln 18a*5	2,071,418	1,041,909	3,113,327	825,544	-	5,092,380	9,031,252	9,031,252
19	Info Orig/Term Equip	Ln 19a*6	-	-	-	-	-	24,339	24,339	24,339
20	C&WF	Ln 20a*7	4,900,692	156,743	5,057,435	505,123	-	13,488,278	19,050,835	19,050,835
21	Direct Assignment	Ln 21a*8	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	Ln 15..21	7,994,081	1,354,575	9,348,656	2,548,706	-	21,345,044	33,242,405	33,242,405
23	3200 Accum Depr Prop Hld									
24	For Future Telecom Use	Ln 24a*9	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible									
26	Capital Leases	Ln 26a*10	-	-	-	-	-	-	-	-
27	Leasehold Improve	Ln 27a*11	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	Ln 26..27	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	Ln 29a*9	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	Ln 30a*12	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	Ln 31a*9	-	-	-	-	-	-	-	-
32	Direct Assignment	Ln 32a*13	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	Ln 31..32	-	-	-	-	-	-	-	-

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			A-15							SHEET 2 of 2
Line	Description	Source	SA xDSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
34	2110 Support Assets Distr	A-4, Ln 8	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
35	2210 COE - Switching Distr	A-5, Ln 31	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	A-5, Ln 18	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	A-5, Ln 101	22.9361%	11.5367%	34.4728%	9.1410%	0.0000%	56.3862%	100.0000%	100.0000%
38	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	A-7, Ln 63	25.7243%	0.8228%	26.5470%	2.6514%	0.0000%	70.8015%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	A-2, Ln 14	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
41	Big Three Expenses Distr	A-3, Ln 6	21.3464%	3.4574%	24.8038%	7.6321%	1.5543%	66.0098%	100.0000%	98.4457%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	24.2277%	3.6964%	27.9241%	7.1181%	0.0000%	64.9578%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT										
45	4100 Net Cur Def Op Inc Taxes									
46	Support Assets	Ln 46a*34	-	-	-	-	-	-	-	-
47	COE - Switching	Ln 47a*35	-	-	-	-	-	-	-	-
48	COE - Operator	Ln 48a*36	-	-	-	-	-	-	-	-
49	COE - Transmission	Ln 49a*37	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	Ln 50a*38	-	-	-	-	-	-	-	-
51	C&WF	Ln 51a*39	-	-	-	-	-	-	-	-
52	Not Classified by Account	Ln 52a*40	-	-	-	-	-	-	-	-
53	TOTAL NET CUR DEF OP INC TAXES	Ln 46..52	-	-	-	-	-	-	-	-
54	Distribution of Line 53	Ln 53/53a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55	4310 Other Long-Term Liabilities	Ln 55a*42	490,872	74,893	565,764	144,217	-	1,316,094	2,026,076	2,026,076
56	4340 Net noncurrent Def Taxes									
57	Support Assets	Ln 57a*34	-	-	-	-	-	-	-	-
58	COE - Switching	Ln 58a*35	-	-	-	56,295	-	-	56,295	56,295
59	COE - Operator	Ln 59a*36	-	-	-	-	-	-	-	-
60	COE - Transmission	Ln 60a*37	141,749	71,299	213,048	56,493	-	348,477	618,019	618,019
61	Info Orig/Term Equip	Ln 61a*38	-	-	-	-	-	-	-	-
62	C&WF	Ln 62a*39	390,607	12,493	403,100	40,261	-	1,075,075	1,518,435	1,518,435
63	Not Classified by Acct	Ln 63a*40	72,187	11,014	83,200	21,208	-	193,542	297,951	297,951
64	TOTAL NET NONCURRENT DEF TAXES	Ln 57..63	604,543	94,806	699,348	174,256	-	1,617,094	2,490,699	2,490,699
65	4360 Other Deferred Credits - Net	Ln 65a*42	13,027	1,988	15,015	3,827	-	34,927	53,769	53,769
66	4370 Other Juris Liabilities									
67	& Deferred Credits - NET	Ln 67a*43	-	-	-	-	-	-	-	-
ALLOW/DISALLOW APPORTIONMENT										
68	Accum Depr & Amort Allow/Disallow	Ln 68a*42	-	-	-	-	-	-	-	-
69	Direct Assignment	Ln 69a*44	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 68..69	-	-	-	-	-	-	-	-