

The Chillicothe Telephone Company

Ohio: COSA 300597

2015-2016 Test Year

June 3, 2015

No Caps

July 2015 Filing\Test Year 2015-2016 Uncapped.xls

REVENUE REQUIREMENT SUMMARY

12 Month Study Period Ended

June 30, 2016

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
1	Net Telecom Plant	S-2, Ln 45	26,753,845	5,862,179	2,671,676	18,219,991
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	26,753,845	5,862,179	2,671,676	18,219,991
6	Rate of Return	RECORDS		11.25%	11.25%	11.25%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,009,808	659,495	300,564	2,049,749
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	3,009,808	659,495	300,564	2,049,749
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	10,146	4,193	32,616
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	2,962,852	649,349	296,370	2,017,133
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	509,233	349,649	159,584	-
25	Operating Expenses & Taxes	S-3, Ln 17	22,169,166	5,115,163	1,711,413	15,342,589
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-27	25,688,207	6,124,308	2,171,561	17,392,338
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	25,688,207	6,124,308	2,171,561	17,392,338
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES			
32	FIT Taxable Income	Ln 22 + Ln 37	1,454,952
33	SIT Taxable Income	Note 3	998,998
34	State Income Tax Rate	Ln 35 / Ln 33	455,954
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	35.0000%

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

Note 2: Based on these Statutory Rates

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

0.0000% 0.0000% 0.0000%

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
2015-2016 Test Year
June 3, 2015

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA		Other
				MSG (b)	PL (c)	(d)
1	2110 Land & Support Assets	S-4, Ln 14	18,479,797	3,993,136	1,650,337	12,836,324
2	2210 COE - Switching	S-5, Ln 38	12,855,544	1,143,934	-	11,711,610
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	32,790,686	7,886,637	2,645,736	22,258,313
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	142,813	35,703	-	107,110
6	2410 C&WF	S-7, Ln 55	91,375,728	20,572,448	9,603,754	61,199,526
7	Total COE, IOT, C&WF	Ln 2...6	137,164,771	29,638,722	12,249,490	95,276,558
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.6081%	8.9305%	69.4614%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	155,644,568	33,631,858	13,899,827	108,112,882
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.6081%	8.9305%	69.4614%
12	2690 Intangible Assets	S-8, Ln 35	-	-	-	-
13	2001 TELECOM PLANT IN SVC	Ln 10+12	155,644,568	33,631,858	13,899,827	108,112,882
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.6081%	8.9305%	69.4614%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	155,644,568	33,631,858	13,899,827	108,112,882
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.6081%	8.9305%	69.4614%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	587,865	127,027	52,499	408,339
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	156,232,433	33,758,885	13,952,327	108,521,222
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	116,403,998	25,125,652	10,238,776	81,039,570
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	7,222,852	1,566,276	649,209	5,007,367
33	4360 Other Deferred Credits - Net	S-15, Ln 66	177,640	38,385	15,864	123,391
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	32,427,943	7,028,572	3,048,478	22,350,893
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.6744%	9.4008%	68.9248%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	531,459	119,653	55,857	355,948
39	Cash Working Capital	S-9, Ln 33	666,227	154,312	47,883	464,032
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	6,871,784	1,440,359	480,542	4,950,883
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	26,753,845	5,862,179	2,671,676	18,219,991
46	Distribution of Line 45	Ln 45/45a	100.0000%	21.9115%	9.9861%	68.1023%

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
2015-2016 Test Year
June 3, 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	3,809,231	818,088	332,111	2,659,033
3	PI Nonspec Account 6530	S-12, Ln 23	2,222,401	480,219	198,471	1,543,711
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,555,729	292,040	-	1,263,689
5	TOTAL BIG THREE EXPENSES	Ln 2..4	7,587,361	1,590,347	530,582	5,466,432
6	Distribution of Line 5	Ln 5/5a	100.0000%	20.9605%	6.9930%	72.0466%
7	Plant Specific Expenses	S-11, Ln 33	6,703,510	1,443,487	590,584	4,669,439
8	Plant Nonspecific Expenses	S-12, Ln 39	8,489,111	2,233,018	738,719	5,517,374
9	Customer Operations Expenses	S-13, Ln 60	1,555,729	292,040	-	1,263,689
10	Corporate Operations Expenses	S-14, Ln 22	5,199,136	1,089,764	363,574	3,745,798
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	12,000	2,515	839	8,646
13	TOTAL OPERATING EXPENSES	Ln 7..12	21,959,486	5,060,824	1,693,717	15,204,945
14	Operating Taxes	S-14, Ln 31	209,680	54,339	17,697	137,644
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	22,169,166	5,115,163	1,711,413	15,342,589
18	Distribution of Line 17	Ln 17/17a	100.0000%	23.0733%	7.7198%	69.2069%
19	Total Depr & Amort	S-12, Ln 38	5,734,608	1,308,576	530,236	3,895,796
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	16,434,558	3,806,588	1,181,177	11,446,794
22	Distribution of Line 21	Ln 21/21a	100.0000%	23.1621%	7.1872%	69.6508%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
2015-2016 Test Year
June 3, 2015

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June 3, 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%	20.9605%	6.9930%	72.0466%	
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.6081%	8.9305%	69.4614%	
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	18,479,797	3,993,136	1,650,337	12,836,324	
8	Direct Assignment	Ln 8a*4	-	-	-	-	
9	Total Support Assets	Ln 7..8	18,479,797	3,993,136	1,650,337	12,836,324	
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.6081%	8.9305%	69.4614%	
11	Land	Note 1	-	-	-	-	
12	Direct Assignment	Ln 12a*5	-	-	-	-	
13	Total Land	Ln 11..12	-	-	-	-	
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	18,479,797	3,993,136	1,650,337	12,836,324	
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.6081%	8.9305%	69.4614%	

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

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

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
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June 3, 2015

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SHEET 1 OF 3

June 3, 2015			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	169,908	55,951	-	113,957
31	Total Cat 2	Ln 29..30	169,908	55,951	-	113,957
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	12,685,636	1,087,984	-	11,597,652
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	12,685,636	1,087,984	-	11,597,652
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	12,855,544	1,143,934	-	11,711,610
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8984%	0.0000%	91.1016%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
2015-2016 Test Year
June 3, 2015

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SHEET 2 OF 3

June 3, 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%		95.0514%	4.9486%	
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%	
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%	
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORY 4 SEPARATION							
54	2230 Central Office - Transmission						
55	Cat 4.1 - Exchange Circuit						
56	4.11 Wideband - Line	Ln 56a*40	-	-		-	
57	Direct Assignment	Ln 57a*41	1,280,047	-	1,280,047	-	
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-	
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-	
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-	-	-	-	
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-	
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-	
63	Ex Trk Wideband - PL DA	Ln 63a*47	1,258,135		1,195,875	62,260	
64	4.13 Exchange Line Excluding WB						
65	Joint MSG	Ln 75b*48	27,489,628	6,872,407	-	20,617,221	
66	PL and Local	Ln 75c..i	277,398		94,604	182,794	
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	27,767,026	27,489,628	94,604	182,794

Note 1: Cost per Loop =

1,603.4548

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
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2015-2016 Test Year
June 3, 2015

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June 3, 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	2,399,267	1,014,230		1,385,037
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	86,211	-	75,210	11,001
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	32,790,686	7,886,637	2,645,736	22,258,313
95	TOTAL COE TRANSMISSION	Ln 94	32,790,686	7,886,637	2,645,736	22,258,313
96	Distribution of Line 95	Ln 95/95a	100.0000%	24.0515%	8.0686%	67.8800%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	45,646,230	9,030,572	2,645,736	33,969,922
98	Distribution of Line 97	Ln 97/97a	100.0000%	19.7838%	5.7962%	74.4200%

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	2,399,267	2,399,267	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination =

2,399,267

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
2015-2016 Test Year
June 3, 2015

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June 3, 2015

		Source	Total Company (a)	Interstate		State/Local
				InterLATA		
Line	Description			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	142,813	35,703		107,110
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	142,813	35,703	-	107,110
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	142,813	35,703	-	107,110
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
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June 3, 2015

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SHEET 1 OF 2

June 3, 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%	99.9673%	0.0327%	
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%	
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%	
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	99.9673%	0.0327%	
C&WF CAT 1-2 SEPARATION							
10	2410 Cable & Wire Facilities						
11	Cat 1 - Exch Line x/WB						
12	1.1 Intra PL & WATS	Ln 28e..i	528,776			528,776	
13	1.2 Inter PL, WATS	Ln 28c..d	273,665		273,665		
14	1.3 Jointly Used	Ln 28b*1	79,520,476	19,880,119		59,640,357	
15	Direct Assignment	Ln 15a*2	8,275,021	-	8,272,315	2,706	
16	Total Category 1	Ln 12..15	88,597,938	19,880,119	8,545,980	60,171,839	
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	80,322,917	79,520,476	273,665	528,776

Note 1: Cost per loop =

4,638

CABLE & WIRE FACILITIES
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The Chillicothe Telephone Company
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June 3, 2015

				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	1,637,775	692,328		945,447	
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	1,140,015	-	1,057,774	82,241	
49	Total Category 3	Ln 40..48	2,777,790	692,328	1,057,774	1,027,687	
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	91,375,728	20,572,448	9,603,754	61,199,526	
56	Distribution of Line 55	Ln 55/55a	100.0000%	22.5141%	10.5102%	66.9757%	

Interstate	State/Local
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				Joint Msg Excl		
Line	Description	Source	Total Company	TWX	InterLATA	Other
ASSIGNMENT OF C&WF CAT 3						
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	1,637,775	1,637,775	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,637.7750

AMORTIZABLE ASSETS
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
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June 3, 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%	21.6081%	8.9305%	69.4614%
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%	24.0515%	8.0686%	67.8800%
5	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.5141%	10.5102%	66.9757%
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%	21.6081%	8.9305%	69.4614%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
TANGIBLE ASSETS - CAPITAL LEASES SEP						
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - LEASEHLD IMPROVE SEP						
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS SEPARATION						
33	2690 Intangible Assets	Ln 33a*9	-	-	-	-
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	-	-	-	-
36	Distribution of Line 35	Ln 35/35a	0.0000%	0.0000%	0.0000%	0.0000%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
Ohio: COSA 300597
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June 3, 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%	21.6081%	8.9305%	69.4614%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.5141%	10.5102%	66.9757%
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%	23.1621%	7.1872%	69.6508%
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	587,865	127,027	52,499	408,339
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	587,865	127,027	52,499	408,339
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	531,459	119,653	55,857	355,948
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	531,459	119,653	55,857	355,948
31	Cash Working Capital	Ln 31a*8	666,227	154,312	47,883	464,032
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	666,227	154,312	47,883	464,032
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
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June 3, 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%	21.6081%	8.9305%	69.4614%
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%	20.9605%	6.9930%	72.0466%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.6744%	9.4008%	68.9248%
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%	20.9605%	6.9930%	72.0466%
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	12,000	2,515	839	8,646
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	10,146	4,193	32,616
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	46,956	10,146	4,193	32,616
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
12 Month Study Period Ended
June 30, 2016

The Chillicothe Telephone Company
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June 3, 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%	21.6081%	8.9305%	69.4614%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	19.7838%	5.7962%	74.4200%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	19.7838%	5.7962%	74.4200%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	19.7838%	5.7962%	74.4200%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	100.0000%	25.0000%	0.0000%	75.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.5141%	10.5102%	66.9757%
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	558,894	120,766	49,912	388,216
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	558,894	120,766	49,912	388,216
16	6120 General Support Expenses	Ln 16a*1	2,335,385	504,633	208,561	1,622,191
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	2,335,385	504,633	208,561	1,622,191
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	144,000	28,489	8,346	107,165
21	6230 Transmission	Ln 21a*6	1,303,734	257,928	75,567	970,239
22	TOTAL COE EXPENSES	Ln 19..21	1,447,734	286,417	83,913	1,077,404
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	2,361,497	531,670	248,198	1,581,629
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	2,361,497	531,670	248,198	1,581,629
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,809,231	818,088	332,111	2,659,033
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	6,703,510	1,443,487	590,584	4,669,439

PLANT NON-SPECIFIC EXPENSES
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June 3, 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%	21.6081%	8.9305%	69.4614%
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%	21.6081%	8.9305%	69.4614%
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%	21.6081%	8.9305%	69.4614%
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%	24.0515%	8.0686%	67.8800%
10	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.5141%	10.5102%	66.9757%
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	112,102	24,223	10,011	77,868
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	112,102	24,223	10,011	77,868
21	6530 Network Operations Exp	Ln 21a*3	2,222,401	480,219	198,471	1,543,711
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	2,222,401	480,219	198,471	1,543,711
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	420,000	420,000	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	390,402	84,359	34,865	271,179
27	Depr - COE - Switching	Ln 27a*7	89,687	7,981	-	81,706
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,059,988	495,457	166,211	1,398,320
30	Depr - Info Orig/Term Equip	Ln 30a*10	62,709	15,677	-	47,032
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,131,822	705,102	329,160	2,097,559
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	5,734,608	1,308,576	530,236	3,895,796
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	8,489,111	2,233,018	738,719	5,517,374

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	85,378	15,566	-	69,812
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	85,378	15,566	-	69,812
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	391,795			391,795
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	274,623	23,553		251,070
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	666,418	23,553	-	642,865
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	53,349	4,155	-	49,194
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	108,799	1,703	-	107,096
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	49,882	1,882	-	48,000
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	212,030	7,741	-	204,289

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	213,620	39,264	-	174,356
50	Cat 2 - CSE CABs	Ln 50a*45	251,069	125,535	-	125,535
51	Cat 2 - Direct Assignment	Ln 51a*46	11,243	11,243	-	-
52	Total Cat 2 - CSE	Ln 48..51	475,932	176,041	-	299,891
53	Total All Other Cat 1 & 2	Ln 42+52	687,962	183,782	-	504,180
54	Distribution of Line 53	Ln 53/53a	100.0000%	26.7140%	0.0000%	73.2860%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	69,139	69,139	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	69,139	69,139	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	757,101	252,921	-	504,180
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,470,351	276,474	-	1,193,877
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,555,729	292,040	-	1,263,689

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
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The Chillicothe Telephone Company
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June 3, 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%	20.9605%	6.9930%	72.0466%
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%	21.6081%	8.9305%	69.4614%
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	1,145,551	240,113	80,108	825,330
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,145,551	240,113	80,108	825,330
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	4,053,585	849,651	283,466	2,920,468
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	4,053,585	849,651	283,466	2,920,468
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	5,199,136	1,089,764	363,574	3,745,798
23	Distribution of Line 22	Ln 22/22a	100.0000%	20.9605%	6.9930%	72.0466%
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	42,818	17,697	137,644
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	54,339	17,697	137,644
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%	21.6081%	8.9305%	69.4614%
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%	24.0515%	8.0686%	67.8800%
6	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.5141%	10.5102%	66.9757%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6081%	8.9305%	69.4614%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	0.0000%	0.0000%	0.0000%	0.0000%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
RESERVES & DEFERRALS SEPARATION						
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	14,806,639	3,199,436	1,322,306	10,284,897
19	COE - Switching	Ln 19a*3	10,128,614	901,282	-	9,227,332
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	27,783,557	6,682,350	2,241,733	18,859,474
22	Info Orig/Term Equip	Ln 22a*6	177,843	44,461	-	133,382
23	C&WF	Ln 23a*7	63,507,345	14,298,124	6,674,737	42,534,484
24	Direct Assignment	Ln 24a*9	-	-	-	-
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	116,403,998	25,125,652	10,238,776	81,039,570
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
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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%	20.9605%	6.9930%	72.0466%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6081%	8.9305%	69.4614%
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%	24.0515%	8.0686%	67.8800%
49	2310 IOT Distr	S-6, Ln 14	100.0000%	25.0000%	0.0000%	75.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	22.5141%	10.5102%	66.9757%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6081%	8.9305%	69.4614%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6081%	8.9305%	69.4614%
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%	21.6081%	8.9305%	69.4614%
RESERVES & DEFERRALS SEPARATION						
56	4310 Other Long-Term Liabilities	Ln 56a*44	6,871,784	1,440,359	480,542	4,950,883
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	-	-	-	-
59	COE - Switching	Ln 59a*46	556,401	49,511	-	506,890
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	1,544,715	371,526	124,636	1,048,552
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	4,252,510	957,416	446,946	2,848,148
64	Not Classified by Acct	Ln 64a*51	869,226	187,823	77,626	603,776
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	7,222,852	1,566,276	649,209	5,007,367
66	4360 Other Deferred Credits - Net	Ln 66a*52	177,640	38,385	15,864	123,391
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	-	-	-	-

The Chillicothe Telephone Company

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No Caps

July 2015 Filing\Test Year 2015-2016 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	2,426,555	170,642	2,597,197	440,947	-	5,495,710	8,533,854	8,533,854
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	2,426,555	170,642	2,597,197	440,947	-	5,495,710	8,533,854	8,533,854
6	Rate of Return	RECORDS	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	272,987	19,197	292,185	49,607	-	618,267	960,059	960,059
8	Return Adjustment #1	RECORDS	-	-	-	-	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	272,987	19,197	292,185	49,607	-	618,267	960,059	960,059
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	3,682	512	4,193	976	-	9,170	14,340	14,340
17	Depreciation Adjustment	A-10, Ln 31	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	A-14, Ln 20	-	-	-	-	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	A-10, Ln 39	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	Ln 10 + 17..21-11..16	269,306	18,685	287,991	48,631	-	609,097	945,719	945,719
23	State Income Tax	Ln 35	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	Ln 38	145,011	10,061	155,072	26,186	-	327,975	509,233	509,233
25	Operating Expenses & Taxes	A-3, Ln 17	1,621,410	265,716	1,887,126	476,970	84,402.48	4,378,079	6,826,577	6,742,174
26	Uncollectibles	A-10, Ln 34	-	-	-	-	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	Ln 10 + 23..26-27	2,039,408	294,975	2,334,383	552,762	84,402.48	5,324,322	8,295,869	8,211,466
29	Gross Receipts Tax	Note 1	-	-	-	-	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	Ln 28+29-30	2,039,408	294,975	2,334,383	552,762	84,402	5,324,322	8,295,869	8,211,466
32	RRQ PRE MAG Less AFUDC	Ln 31-Ln 11	2,039,408	294,975	2,334,383	552,762	84,402	5,324,322	8,295,869	8,211,466
32	Post ICC Reform MAG Adjustments	Ln 54	23,377	3,381	26,758	(277,071)	-	250,313	-	-
33	RRQ POST MAG	Ln33+Ln32	2,062,785	298,356	2,361,141	275,691	84,402	5,574,635	8,295,869	8,211,466
INCOME TAXES										
34	FIT Taxable Income	Ln 22 + Ln 37	414,317	28,747	443,063	74,817	-	937,072	1,454,952	1,454,952
35	SIT Taxable Income	If SIT is deductible for SIT, th	414,317	28,747	443,063	74,817	-	937,072	1,454,952	1,454,952
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		145,011	10,061	155,072	26,186	-	327,975	509,233	509,233
40	Net Fed Inc Tax Requirement	Ln 39-14-15	145,011	10,061	155,072	26,186	-	327,975	509,233	509,233
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	2,039,408	294,975	2,334,383	552,762	84,402.48	5,324,322	8,295,869	8,211,466
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	2,039,408	294,975	2,334,383	107,853	84,402.48	5,324,322	7,850,960	7,766,557
44	Line Port Reallocation	-Col K * 30%	-	-	-	82,988	-	(82,988)	-	-
45	Exclude USF Expense	A12, Ln23.b	-	-	-	-	-	420,000	420,000	420,000
46	Revenue Requirement Subtotal	Ln43+Ln44-Ln45	2,039,408	294,975	2,334,383	190,841	84,402.48	4,821,334	7,430,960	7,346,557
47	Distribution of Line 44	Ln 47/47a	27.44%	3.97%	31.41%	2.57%	1.14%	64.88%	100.00%	98.86%
48	Distribution of Transport Revenue Requ.	Col O and Col P	0%	0%	0%	100%	0%	0%	100%	100%
49	TIC Revenue Subtraction from Transport	RECORDS	-	-	-	84,211	-	-	84,211	84,211
50	Subtotal for Re-allocation of TIC Revenues	Ln 46 - Ln 49	2,039,408	294,975	2,334,383	106,630	84,402	4,821,334	7,346,749	7,262,346
51	Distribution of Line 46	Ln 50/50a	28.08%	4.06%	32.14%	1.47%	0.00%	66.39%	100.00%	100.00%
52	TIC Revenues Reallocation	Ln 49 * Ln 51	23,648	3,420	27,068	1,236	-	55,906	84,211	84,211
53	Revenue Requirement with MAG Adjustments	Ln 50 + Ln 54 +FUSC	2,063,056	298,395	2,361,451	107,866	84,402	5,297,240	7,850,960	7,766,557
54	MAG Impact for NECA Pool Members	Ln 44 + Ln 52	23,648	3,420	27,068	13	-	(27,082)	-	-
POST ICC REFORM MAG ALLOCATIONS										
55	Revenue Requirement Subject to MAG Adjustm	Ln 43	2,039,408	294,975	2,334,383	107,853	84,402	5,324,322	7,850,960	7,766,557
56	Line Port Reallocation	RECORDS	-	-	-	(185,743)	-	185,743	-	-
57	Exclude USF Expense	RECORDS	-	-	-	-	-	420,000	420,000	420,000
58	Revenue Requirement Subtotal	Ln55+Ln56-Ln57	2,039,408	294,975	2,334,383	(77,890)	84,402	5,090,065	7,430,960	7,346,557
59	Distribution of Line 44	Ln58/58a	27.4447%	3.9695%	31.4143%	-1.0482%	1.1358%	68.4981%	100.0000%	98.8642%
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	2,039,408	294,975	2,334,383	(77,890)	84,402	5,090,065	7,430,960	7,346,557
63	Distribution of Line 46	Ln62/62a	27.7601%	4.0151%	31.7752%	-1.0602%	0.0000%	69.2850%	100.0000%	100.0000%
64	TIC Revenues Reallocation	RECORDS CCL	23,377	3,381	26,758	(893)	-	64,570	90,435	90,435
65	Revenue Requirement with MAG Adjustments		2,062,785	298,356	2,361,141	(78,783)	84,402	5,574,635	7,941,395	7,856,992
66	MAG Impact for NECA Pool Members		23,377	3,381	26,758	(277,071)	-	250,313	-	-

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			A-2							SHEET 1 of 2
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
1	2110 Land & Support Assets	A-4, Ln 12	1,448,936	201,401	1,650,337	384,038	-	3,609,098	5,643,473	5,643,473
2	2210 COE - Switching	A-5, Ln 30	-	-	-	-	-	-	-	-
3	2220 COE - Operator	A-5, Ln 17	-	-	-	1,143,934	-	-	1,143,934	1,143,934
4	2230 COE - Transmission	A-5, Ln 101	1,365,689	1,280,047	2,645,736	1,014,230	-	6,872,407	10,532,373	10,532,373
5	2310 - Info Orig/Term Equipment	A-6, Ln 21	-	-	-	-	-	35,703	35,703	35,703
6	2410 C&WF	A-7, Ln 62	9,388,920	214,834	9,603,754	692,328	-	19,880,119	30,176,202	30,176,202
7	Total COE, IOT, C&WF	Ln 2...6	10,754,609	1,494,881	12,249,490	2,850,493	-	26,788,229	41,888,213	41,888,213
8	Distribution of Line 7	Ln 7/7a	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%		100.0000%
9	2680 Tangible Assets	A-8, Ln 31	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	12,203,546	1,696,282	13,899,827	3,234,531	-	30,397,327	47,531,686	47,531,686
11	Distribution of Line 10	Ln 10/10a	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%		100.0000%
12	2690 Intangible Assets	A-8, Ln 35	-	-	-	-	-	-	-	-
13	2001 TELECOM PLANT IN SVC	Ln 10+12	12,203,546	1,696,282	13,899,827	3,234,531	-	30,397,327	47,531,686	47,531,686
14	Distribution of Line 13	Ln 13/13a	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%		100.0000%
15	2002 Prop Hld Fut Telecom Use	A-9, Ln 12	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	A-9, Ln 16	46,092	6,407	52,499	12,217	-	114,810	179,526	179,526
17	2004 Plant Under Const - Long	A-9, Ln 19	-	-	-	-	-	-	-	-
18	2004 Disallowances	-Ln 17	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	A-9, Ln 23	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	Ln 13+15..19	12,249,638	1,702,689	13,952,327	3,246,748	-	30,512,137	47,711,211	47,711,211
21	Net Equal Access Investment	A-9, Ln 36	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	A-15, Ln 14	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	A-15, Ln 22	8,843,510	1,395,266	10,238,776	2,549,521	-	22,576,131	35,364,428	35,364,428
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	569,437	79,772	649,209	147,573	-	1,418,703	2,215,485	2,215,485
30	4360 Other Deferred Credits - Net	A-15, Ln 65	13,928	1,936	15,864	3,692	-	34,693	54,249	54,249
31	4370 Other Jur Liab & Def Credits - Net	A-15, Ln 67	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	Ln 20+21-22..31	2,822,763	225,715	3,048,478	545,962	-	6,482,610	10,077,050	10,077,050
33	Distribution of Line 33	Ln 32/32a	28.0118%	2.2399%	30.2517%	5.4179%	0.0000%	64.3304%		100.0000%
34	1402 Rural Tel Bank Stock (B)	A-9, Ln 25	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	A-9, Ln 28	45,062	6,264	51,325	11,944	-	112,242	175,511	175,511
36	Cash Working Capital (D)	A-9, Ln 31 or 32	51,913	7,216	59,128	13,759	-	129,307	202,195	202,195
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	493,183	68,552	561,735	130,717	-	1,228,449	1,920,901	1,920,901
41	Other Telecom PI Adjust (I)	RECORDS	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	Ln 32+34..38+41	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	-39..40	2,426,555	170,642	2,597,197	440,947	-	5,495,710	8,533,854	8,533,854
44	Distribution of Line 43	Ln 43/43a	28.4345%	1.9996%	30.4340%	5.1670%	0.0000%	64.3989%	100.0000%	100.0000%

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			A-2							SHEET 2 of 2
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
45	GSF, COE, IOT, C&WF Gross Eq Acs	Ln 1+7+A-9 Ln 32	12,203,546	1,696,282	13,899,827	3,234,531	-	30,397,327	47,531,686	47,531,686
46	Equal Access Adjustment	Note 1		-						
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	Ln 45+46	12,203,546	1,696,282	13,899,827	3,234,531	-	30,397,327	47,531,686	47,531,686
48	Distribution of Line 47	Ln 47/47a	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	Ln 1+7+A-9 Ln 32	12,203,546	1,696,282	13,899,827	3,234,531	-	30,397,327	47,531,686	47,531,686
50	Distribution of Line 49	Ln 49/49a	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)									
52	(Trans, Switch, CCL only)	Ln 47	-	1,696,282	1,696,282	3,171,042	-	30,397,327	35,264,651	35,264,651
53	Distribution of Line 52	Ln 52/52a	0.0000%	4.8101%	4.8101%	8.9921%	0.0000%	86.1977%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)									
55	(Special Access only)	Ln 47	12,203,546	-	12,203,546	-	-	-	12,203,546	12,203,546
56	Distribution of Line 55	Ln 55/55a	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%		100.0000%
57	COE, IOT, C&WF									
58	x/CCL, Ltd Pay, B&C, IX	Ln 7	10,754,609	1,494,881	12,249,490	2,794,542	-	-	15,044,033	15,044,033
59	Distribution of Line 58	Ln 58/58a	71.4875%	9.9367%	81.4242%	18.5758%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	A-7, Ln 13	-	-	-	-	-	19,880,119	19,880,119	19,880,119
61	Direct Assign - MSG (1.3)	A-7, Ln 14	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	Ln 7-60..61	10,754,609	1,494,881	12,249,490	2,850,493	-	6,908,110	22,008,094	22,008,094
63	Distribution of Line 62	Ln 62/62a	48.8666%	6.7924%	55.6590%	12.9520%	0.0000%	31.3890%	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	512,819	77,626	590,445	146,990	-	1,296,636	2,034,071	2,034,071
3	PI Nonspec Account 6510, 6530, 6540	A-12, Ln 24	183,040	25,442	208,483	48,515	-	875,928	1,132,925	1,132,925
4	Cust Oper Accts 6610, 6620	A-13, Ln 49	123,664	17,335	140,998	63,834	59,432	27,776	292,040	232,609
5	TOTAL BIG THREE EXPENSES	Ln 2..4	819,523	120,404	939,926	259,338	59,432	2,200,340	3,459,036	3,399,604
6	Distribution of Line 5	Ln 5/5a	23.6922%	3.4808%	27.1731%	7.4974%	1.7182%	63.6114%	100.0000%	98.2818%
7	Plant Specific Expenses	A-11, Ln 34	512,819	77,626	590,445	146,990	-	1,296,636	2,034,071	2,034,071
8	Plant Nonspecific Expenses	A-12, Ln 39	621,243	117,476	738,719	152,054	-	2,080,964	2,971,737	2,971,737
9	Customer Operations Expenses	A-13, Ln 49	123,664	17,335	140,998	63,834	59,432	27,776	292,040	232,609
10	Corporate Operations Expenses	A-14, Ln 17 or 18	344,328	50,588	394,916	108,962	24,971	924,488	1,453,338	1,428,367
11	7100 Other Oper Inc & Expenses	A-10, Ln 14	-	-	-	-	-	-	-	-
12	7300 Contributions	A-10, Ln 17	861	120	981	228	-	2,145	3,354	3,354
13	TOTAL OPERATING EXPENSES	Ln 7..12	1,602,915	263,145	1,866,060	472,068	84,402	4,332,011	6,754,541	6,670,138
14	Operating Taxes	A-14, Ln 25	18,495	2,571	21,066	4,902	-	46,068	72,036	72,036
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	1,621,410	265,716	1,887,126	476,970	84,402	4,378,079	6,826,577	6,742,174
18	Distribution of Line 17	Ln 17/17a	23.7514%	3.8924%	27.6438%	6.9870%	1.2364%	64.1329%	100.0000%	98.7636%

			A-4							SHEET 1 of 1
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(i)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	COE, IOT, C&WF Dist	A-2, Ln 8	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	1,448,936	201,401	1,650,337	384,038	-	3,609,098	5,643,473	5,643,473
6	Direct Assignment	Ln 6a*2	-	-	-	-	-	-	-	-
7	Total Support Assets	Ln 5..6	1,448,936	201,401	1,650,337	384,038	-	3,609,098	5,643,473	5,643,473
8	Distribution of Line 7	Ln 7/7a	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%		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	1,448,936	201,401	1,650,337	384,038	-	3,609,098	5,643,473	5,643,473
13	Distribution of Line 12	Ln 12/12a	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	-	-	-	55,951	-	-	55,951	55,951
24	Direct Assign - PL	Dir Assgn	-	-	-	-	-	-	-	-
25	Total Cat 2	Ln 21..24	-	-	-	55,951	-	-	55,951	55,951
26	Cat 3 - Local Switching	Ln 26a*7	-	-	-	1,087,984	-	-	1,087,984	1,087,984
27	Direct Assign - MSG	Ln 27a*8	-	-	-	-	-	-	-	-
28	Direct Assign - PL	Ln 28a*9	-	-	-	-	-	-	-	-
29	Total Cat 3	Ln 26..28	-	-	-	1,087,984	-	-	1,087,984	1,087,984
30	TOTAL COE - SWITCHING	Ln 25+29	-	-	-	1,143,934	-	-	1,143,934	1,143,934
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	-	-	-	1,143,934	-	-	1,143,934	1,143,934
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	-	1,280,047	1,280,047	-	-	-	1,280,047	1,280,047
53	4.12 Exch Trunk and WB	Ln 53a*36	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	Ln 54a*37	-	-	-	-	-	-	-	-
55	- PL	Ln 55a*38	-	-	-	-	-	-	-	-
56	Ex Trk WB	Ln 56a*39	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	Ln 57a*40	-	-	-	-	-	-	-	-
58	- PL	Ln 58a*41	1,195,875	-	1,195,875	-	-	-	1,195,875	1,195,875
59	4.13 Ex Line x/WB									
60	Joint MSG	Ln 60a*42	-	-	-	-	-	6,872,407	6,872,407	6,872,407
61	PL and Local	Dir Assgn	94,604	-	94,604	-	-	-	94,604	94,604
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	-	-	-	1,014,230	-	-	1,014,230	1,014,230
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	75,210	-	75,210	-	-	-	75,210	75,210
94	Cat 4.3 - Host/Remote									
95	Joint	Ln 95a*81	-	-	-	-	-	-	-	-
96	WATS - MSG	Ln 96a*82	-	-	-	-	-	-	-	-
97	PL	Dir Assgn	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	Ln 98a*83	-	-	-	-	-	-	-	-
99	PL	Ln 99a*84	-	-	-	-	-	-	-	-
100	Total Cat 4	Ln 50..99	1,365,689	1,280,047	2,645,736	1,014,230	-	6,872,407	10,532,373	10,532,373
101	TOTAL COE - Transmission	Ln 100	1,365,689	1,280,047	2,645,736	1,014,230	-	6,872,407	10,532,373	10,532,373
102	Distribution of Line 100	Ln 101/101a	12.9666%	12.1535%	25.1200%	9.6296%	0.0000%	65.2503%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	Ln 17+25+29+100	1,365,689	1,280,047	2,645,736	2,158,164	-	6,872,407	11,676,308	11,676,308
104	Distribution of Line 103	Ln 103/103a	11.6962%	10.9628%	22.6590%	18.4833%	0.0000%	58.8577%	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	-	-	-	-	-	35,703	35,703	35,703
14	PL	Ln 14a*4	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	Ln 9..14	-	-	-	-	-	35,703	35,703	35,703
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	-	-	-	-	-	35,703	35,703	35,703
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

			A-7							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	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	273,665	-	273,665	-	-	-	273,665	273,665
13	1.3 Jointly Used	Ln 13a*1	-	-	-	-	-	19,880,119	19,880,119	19,880,119
14	Direct Assignment - MSG	Ln 14a*2	-	-	-	-	-	-	-	-
15	-PL	Dir Assgn	8,272,315	-	8,272,315	-	-	-	8,272,315	8,272,315
16	Total Category 1	Ln 11..15	8,545,980	-	8,545,980	-	-	19,880,119	28,426,099	28,426,099
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	-	-	-	-	-	-	-	-

			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	-	-	-	692,328	-	-	692,328	692,328
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	842,940	214,834	1,057,774	-	-	-	1,057,774	1,057,774
54	Total Category 3	Ln 39..53	842,940	214,834	1,057,774	692,328	-	-	1,750,103	1,750,103
55	Cat 4 - Host/Remote									
56	Joint (x/WATS)	Ln 56a*34	-	-	-	-	-	-	-	-
57	WATS - MSG	Ln 57a*35	-	-	-	-	-	-	-	-
58	- PL	Dir Assgn	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	Ln 59a*36	-	-	-	-	-	-	-	-
60	- PL	Dir Assgn	-	-	-	-	-	-	-	-
61	Total Category 4	Ln 56..60	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+54+61	9,388,920	214,834	9,603,754	692,328	-	19,880,119	30,176,202	30,176,202
63	Distribution of Line 62	Ln 62/62a	31.1137%	0.7119%	31.8256%	2.2943%	0.0000%	65.8801%	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	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	12.9666%	12.1535%	25.1200%	9.6296%	0.0000%	65.2503%	100.0000%	100.0000%
5	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	A-7, Ln 63	31.1137%	0.7119%	31.8256%	2.2943%	0.0000%	65.8801%	100.0000%	100.0000%
7	Capital Leases - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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%

The Chillicothe Telephone Company
Ohio: COSA 300597
2015-2016 Test Year
6/3/2015
No Caps

			A-9							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	2001 TPIS Distr	A-2, Ln 14	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	46,092	6,407	52,499	12,217	-	114,810	179,526	179,526
15	Direct Assignment	Ln 15a*3	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	Ln 14..15	46,092	6,407	52,499	12,217	-	114,810	179,526	179,526
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	45,062	6,264	51,325	11,944	-	112,242	175,511	175,511
27	Direct Assignment	Ln 27a*7	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	Ln 26..27	45,062	6,264	51,325	11,944	-	112,242	175,511	175,511
29	Cash Working Capital	Ln 29a*6	51,913	7,216	59,128	13,759	-	129,307	202,195	202,195
30	Direct Assignment	Ln 30a*8	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	Ln 29..30	51,913	7,216	59,128	13,759	-	129,307	202,195	202,195
32	TOTAL BLENDED CASH WORKING CAPITAL		51,913	7,216	59,128	13,759	-	129,307	202,195	202,195
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	-	-	-	-	-	-	-	-

			A-10							SHEET 1 of 1
			SA xDSL	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	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	A-2, Ln 50	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	A-2, Ln 14	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	A-2, Ln 33	28.0118%	2.2399%	30.2517%	5.4179%	0.0000%	64.3304%	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	23.6922%	3.4808%	27.1731%	7.4974%	1.7182%	63.6114%	100.0000%	98.2818%
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	861	120	981	228	-	2,145	3,354	3,354
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	3,682	512	4,193	976	-	9,170	14,340	14,340
27	Direct Assignment	Ln 27a*6	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	3,682	512	4,193	976	-	9,170	14,340	14,340
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	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	A-4, Ln 13	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	A-5, Ln 104	11.6962%	10.9628%	22.6590%	18.4833%	0.0000%	58.8577%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	RECORDS	0.0000%	12.1535%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	A-6, Ln 16	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	A-6, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	A-7, Ln 63	31.1137%	0.7119%	31.8256%	2.2943%	0.0000%	65.8801%	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	43,821	6,091	49,912	11,615	-	109,152	170,678	170,678
15	Direct Assignment	Ln 15a*2	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	Ln 14..15	43,821	6,091	49,912	11,615	-	109,152	170,678	170,678
17	6120 General Support Expenses	Ln 17a*3	183,109	25,452	208,561	48,533	-	456,100	713,194	713,194
18	Direct Assignment	Ln 18a*4	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	Ln 17..18	183,109	25,452	208,561	48,533	-	456,100	713,194	713,194
20	6210, 6220, 6230 COE Expenses	Ln 20a*5	-	-	-	-	-	-	-	-
21	6210 Switching	Ln 21a*6	-	-	-	36,835	-	-	36,835	36,835
22	6230 Transmission	Ln 22a*7	43,243	40,531	83,774	32,114	-	217,607	333,495	333,495
23	TOTAL COE EXPENSES	Ln 20..22	43,243	40,531	83,774	68,950	-	217,607	370,330	370,330
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	242,645	5,552	248,198	17,892	-	513,778	779,868	779,868
30	Direct Assignment #1	Ln 30a*12	-	-	-	-	-	-	-	-
31	Direct Assignment #2	Ln 31a*13	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	Ln 29..31	242,645	5,552	248,198	17,892	-	513,778	779,868	779,868
33	Plant Spec Exp x/6110, 6120	Ln 23+28+32	285,888	46,083	331,972	86,842	-	731,385	1,150,199	1,150,199
34	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 16+19+33	512,819	77,626	590,445	146,990	-	1,296,636	2,034,071	2,034,071

			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	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	A-4, Ln 8	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	12.9666%	12.1535%	25.1200%	9.6296%	0.0000%	65.2503%	100.0000%	100.0000%
9	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	A-7, Ln 63	31.1137%	0.7119%	31.8256%	2.2943%	0.0000%	65.8801%	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	8,790	1,222	10,011	2,330	-	21,893	34,234	34,234
18	Direct Assignment	Ln 18a*2	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	Ln 17..18	8,790	1,222	10,011	2,330	-	21,893	34,234	34,234
20	6530 Network Operations Exp	Ln 20a*1	174,251	24,221	198,471	46,185	-	434,034	678,690	678,690
21	Direct Assignment	Ln 21a*3	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	Ln 20..21	174,251	24,221	198,471	46,185	-	434,034	678,690	678,690
23.a	6540 Access Expense	Ln 23a*4	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	Direct	-	-	-	-	-	420,000	420,000	420,000
24	TOTAL ACCOUNTS 6510, 6530, 6540	Ln 19+22+23	183,040	25,442	208,483	48,515	-	875,928	1,132,925	1,132,925
25	6560 Depr and Amort Expenses									
26	Depr - Support Assets	Ln 26a*5	30,610	4,255	34,865	8,113	-	76,245	119,223	119,223
27	Depr - COE - Switching	Ln 27a*6	-	-	-	7,981	-	-	7,981	7,981
28	Depr - COE - Operator	Ln 28a*7	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*8	85,796	80,416	166,211	63,716	-	431,741	661,668	661,668
30	Depr - Info Orig/Term Equip	Ln 30a*9	-	-	-	-	-	15,677	15,677	15,677
31	Depr - Cable & Wire Facilities	Ln 31a*10	321,797	7,363	329,160	23,729	-	681,373	1,034,263	1,034,263
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	438,203	92,034	530,236	103,539	-	1,205,037	1,838,812	1,838,812
39	TOTAL PLANT NONSPEC OPER EXP	Ln 19+22+23+38	621,243	117,476	738,719	152,054	-	2,080,964	2,971,737	2,971,737

			A-13							SHEET 1 of 2
Line	Description	Source	SA x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
			(a)	(b)	(i)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS										
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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%	4.8101%	4.8101%	8.9921%	0.0000%	86.1977%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	A-2, Ln 56	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MARKETING EXPENSES APPORTIONMENT										
8	6610 Marketing Expenses	Ln 18a*1	3,997	556	4,552	1,059	-	9,955	15,566	15,566
9	Direct Assignment	Ln 19a*2	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	Ln 18..19	3,997	556	4,552	1,059	-	9,955	15,566	15,566
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	-	-	-	23,553	-	-	23,553	23,553
17	All Other:									
18	CAT 1_LBOE EU Presub	Ln 18a*5	-	109	109	204	-	1,956	2,269	2,269
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	-	-	-	-	5,306	-	5,306	-
23	CAT 1 LBOE EU Access Bill	Direct Assign	-	-	-	-	-	166	166	166
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	-	109	109	204	5,306	2,122	7,741	2,435

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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	71.4875%	9.9367%	81.4242%	18.5758%	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	43.2833%	6.0690%	49.3523%	22.7053%	21.4963%	6.4460%	100.0000%	78.5037%
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	-	-	-	-	39,264	-	39,264	-
38	Cat 2 - CSE CABs	Ln 38a*33	89,742	12,474	102,216	23,319	-	-	125,535	125,535
39	Cat 2 - Direct Assignment	Ln 39a*34	-	-	-	-	-	11,243	11,243	11,243
40	Total Cat 2 - CSE	Ln 36..39	89,742	12,474	102,216	23,319	39,264	11,243	176,041	136,778
41	Cat 2 Spec Acs Distr	Ln 40/40b..d	1	-	1	-	-	-	1	1
42	Total 6620 x/Cat 3	Ln 15+16+31+40	89,742	12,583	102,325	47,076	44,569	13,365	207,335	162,766
43	Distribution of Line 42	Ln 42/42a	43.2833%	6.0690%	49.3523%	22.7053%	21.4963%	6.4460%	100.0000%	78.5037%
44	Cat 3 - All Other CSE	Ln 44a*34	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	Ln 44a*35.a	29,926	4,196	34,122	15,698	14,862	4,457	69,139	54,277
45	Cat 3 - Direct Assignment	Ln 45a*35.b	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	Ln 44..45	29,926	4,196	34,122	15,698	14,862	4,457	69,139	54,277
47	Total All Other - Cat 1, 2, 3	Ln 31+40+46	119,667	16,779	136,446	39,221	59,432	17,822	252,921	193,489
48	TOTAL SERVICES EXPENSES	Ln 15+16+47	119,667	16,779	136,446	62,774	59,432	17,822	276,474	217,042
49	TOTAL CUSTOMER OPER EXPENSES	Ln 10+48	123,664	17,335	140,998	63,834	59,432	27,776	292,040	232,609

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			A-14							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	Big Three Expenses Distr	A-3, Ln 6	23.6922%	3.4808%	27.1731%	7.4974%	1.7182%	63.6114%	100.0000%	98.2818%
2	6710 Exec & Planning Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	75,867	11,146	87,014	24,008	5,502	203,697	320,221	314,719
11	Direct Assignment	Ln 11a*2	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	Ln 10..11	75,867	11,146	87,014	24,008	5,502	203,697	320,221	314,719
13	6720 Gen'l and Admin Expenses									
14	All Other	Ln 14a*1	268,461	39,442	307,903	84,954	19,469	720,791	1,133,117	1,113,648
15	NECA Requests & Cost Studies	Ln 15a*1	-	-	-	-	-	-	-	-
16	Direct Assignment	Ln 16a*3	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	Ln 14..16	268,461	39,442	307,903	84,954	19,469	720,791	1,133,117	1,113,648
18	TOTAL CORPORATE OPER EXPENSES	Ln 12+17	344,328	50,588	394,916	108,962	24,971	924,488	1,453,338	1,428,367
19	TOTAL BLENDED CORPORATE OPER		344,328	50,588	394,916	108,962	24,971	924,488	1,453,338	1,428,367
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	15,537	2,160	17,697	4,118	-	38,700	60,515	60,515
23	Oper Taxes #1 GRT	Ln 23a*5	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	Ln 24a*4	2,958	411	3,369	784	-	7,368	11,521	11,521
25	Oper Taxes #3 - Other	Ln 25a*7	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	Ln 22..25	18,495	2,571	21,066	4,902	-	46,068	72,036	72,036
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 xDSL	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	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	12.9666%	12.1535%	25.1200%	9.6296%	0.0000%	65.2503%	100.0000%	100.0000%
6	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	A-7, Ln 63	31.1137%	0.7119%	31.8256%	2.2943%	0.0000%	65.8801%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	1,160,937	161,369	1,322,306	307,705	-	2,891,731	4,521,742	4,521,742
16	COE - Switching	Ln 16a*3	-	-	-	901,282	-	-	901,282	901,282
17	COE - Operator	Ln 17a*4	-	-	-	-	-	-	-	-
18	COE - Transmission	Ln 18a*5	1,157,149	1,084,584	2,241,733	859,357	-	5,822,992	8,924,083	8,924,083
19	Info Orig/Term Equip	Ln 19a*6	-	-	-	-	-	44,461	44,461	44,461
20	C&WF	Ln 20a*7	6,525,424	149,312	6,674,737	481,177	-	13,816,947	20,972,861	20,972,861
21	Direct Assignment	Ln 21a*8	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	Ln 15..21	8,843,510	1,395,266	10,238,776	2,549,521	-	22,576,131	35,364,428	35,364,428
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 x/DSL	DSL	Total SA	Total Switched	B&C	CCL	Total	Total xB&C
APPORTIONMENT FACTORS										
34	2110 Support Assets Distr	A-4, Ln 8	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	12.9666%	12.1535%	25.1200%	9.6296%	0.0000%	65.2503%	100.0000%	100.0000%
38	2310 IOT Distr	A-6, Ln 22	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	A-7, Ln 63	31.1137%	0.7119%	31.8256%	2.2943%	0.0000%	65.8801%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	A-2, Ln 14	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	100.0000%	100.0000%
41	Big Three Expenses Distr	A-3, Ln 6	23.6922%	3.4808%	27.1731%	7.4974%	1.7182%	63.6114%	100.0000%	98.2818%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	A-2, Ln 48	25.6745%	3.5687%	29.2433%	6.8050%	0.0000%	63.9517%	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	493,183	68,552	561,735	130,717	-	1,228,449	1,920,901	1,920,901
56	4340 Net noncurrent Def Taxes									
57	Support Assets	Ln 57a*34	-	-	-	-	-	-	-	-
58	COE - Switching	Ln 58a*35	-	-	-	49,511	-	-	49,511	49,511
59	COE - Operator	Ln 59a*36	-	-	-	-	-	-	-	-
60	COE - Transmission	Ln 60a*37	64,335	60,301	124,636	47,779	-	323,748	496,163	496,163
61	Info Orig/Term Equip	Ln 61a*38	-	-	-	-	-	-	-	-
62	C&WF	Ln 62a*39	436,948	9,998	446,946	32,220	-	925,195	1,404,362	1,404,362
63	Not Classified by Acct	Ln 63a*40	68,153	9,473	77,626	18,064	-	169,760	265,450	265,450
64	TOTAL NET NONCURRENT DEF TAXES	Ln 57..63	569,437	79,772	649,209	147,573	-	1,418,703	2,215,485	2,215,485
65	4360 Other Deferred Credits - Net	Ln 65a*42	13,928	1,936	15,864	3,692	-	34,693	54,249	54,249
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	-	-	-	-	-	-	-	-