

Filing Date: 6/29/2015
Filing Entity: Blue Earth Valley Telephone

Interstate Tariff Section Input	USOC Input	Interstate Switched Access Rate Element Input (Note 1)	7/1/2014 Capped Rate	7/1/2015 Capped Rate	Difference
		** LOCAL SWITCHING **			
17.2.3		Local Switching - Term	0.020937	0.017565	-0.003372
		Local Switching - Orig	0.028386	0.040847	0.012461
		800 Data Base Query Basic	0.005600	0.008058	0.002458
		800 Data Base Query Vertical	0.006200	0.008922	0.002722
		** INFORMATION **			
17.2.3		Information Surcharge - Term	0.000000	0.000000	0.000000
		Information Surcharge - Orig	0.052000	0.074828	0.022828
		** TANDEM-SWITCHED TRANSPORT AND TANDEM **			
17.2.2		Tandem Switching	0.005554	0.007992	0.002438
17.2.2		Tandem Mileage Terminations	0.002202	0.003169	0.000967
17.2.2		Tandem Mileage Facility	0.000424	0.000610	0.000186
		** SIGNALING FOR TANDEM SWITCHING **			
		** DIRECT-TRUNKED TRANSPORT **			
17.2.2		Direct Trunk Facility - VG	2.11	3.04	0.93
17.2.2		Direct Trunk Terms - VG	21.21	30.52	9.31
17.2.2		Direct Trunk Facility - DS1	9.89	14.23	4.34
17.2.2		Direct Trunk Terms - DS1	51.35	73.89	22.54
17.2.2		Direct Trunk Facility - DS3	86.21	124.06	37.85
17.2.2		Direct Trunk Terms - DS3	329.78	474.55	
				-	
		Mux DS1 to VG	116.17	167.17	51.00
		MUX DS3 to DS1	300.89	432.98	132.09
		** DEDICATED SIGNALING TRANSPORT **			
		** ENTRANCE FACILITIES **			
		** LINE INFORMATION DATABASE **			
		** BILLING NAME AND ADDRESS **			

Total TY 2012-2013 Expected Maximum Interstate Revenue (Sum of Col. H)

SAR_ID	SAR_ABBR	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl Minute	Test Period 2011-12 Forecasted Interstate Switched Access Revenue excl LSS	Test Period 2011-12 Forecasted Interstate Switched Access Revenue Requirement excl LSS	Test Period 2011-12 Contribution/Receipt	Adjustment Factor	Company Level Rate Change per 51.909(a)
361358	BLUE EARTH VALLEY	6,607,982	\$285,045	\$410,149	(\$125,104)	-43.89%	43.9%

a NECA Associaton Calculated Rate per 51.909 (a)(4)(ii)(A) 43.900%

Claculation of Switched Rates upon Exit from NECA Pool:

	Frozen Rate	Calculated Change	Post Exit Tariff Rate	
Local Switching - Term	0.020937	0.0091915	0.030129	rate before step down to \$.005
Local Switching - Orig	0.028386	0.0124615	0.040847	
800 Data Base Query Basic	0.005600	0.0024584	0.008058	
800 Data Base Query Vertical	0.006200	0.0027218	0.008922	
Information Surcharge - Term	0.000000	0.0000000	0.000000	
Information Surcharge - Orig	0.052000	0.0228280	0.074828	
Tandem Switching	0.005554	0.0024382	0.007992	
Tandem Mileage Terminations	0.002202	0.0009667	0.003169	
Tandem Mileage Facility	0.000424	0.0001861	0.000610	
Direct Trunk Facility - VG	2.11	0.93	3.04	
Direct Trunk Terms - VG	21.21	9.31	30.52	
Direct Trunk Facility - DS1	9.89	4.34	14.23	
Direct Trunk Terms - DS1	51.35	22.54	73.89	
Direct Trunk Facility - DS3	86.21	37.85	124.06	
Direct Trunk Terms - DS3	329.78	144.77	474.55	
Mux DS1 to VG	116.17	51.00	167.17	
MUX DS3 to DS1	300.89	132.09	432.98	

Blue Earth Valley Telephone
2014 Interstate Tariff Rates
Interstate Tariff Filing
Effective July 1, 2015
Special Access Rate Calculation

		Revenue Requirement	Demand	Rate	Prior Rate NECA Rate Band 6	Percentage Change
	<u>Channel Termination</u>					
1	Voice Grade: 2-wire	883	2.00	36.80	43.56	-16%
2	Voice Grade: 4-wire	707	1.00	58.90	69.71	-16%
3	Hi-Cap: DS-1	119,363	58.75	169.31	200.39	-16%
4	Hi-Cap: DS-3	66,999	4.00	1,395.80	1,652.04	-16%
5	DDS 56k	815	1.00	67.94	80.41	-16%
6	DDS 64k	815	1.00	67.94	80.41	-16%
7	MUX: DS1-DS0	-	-	152.15	162.46	-6%
8	MUX: DS1-VG	-	-	152.15	162.46	-6%
9	MUX: DS3-DS1	17,695	4	368.65	393.64	-6%
10	<u>Channel Mileage</u>					
11	Voice Grade Channel Mileage	-	-	2.91	3.11	-6%
12	Voice Grade Channel Mileage Term	-	-	29.20	31.18	-6%
13	Hi-Cap Channel Mileage	-	-	8.28	8.84	-6%
14	Hi-Cap Channel Mileage Term	-	-	60.25	64.34	-6%
15	DS3 Hi-Cap Channel Mileage	-	-	101.13	107.99	-6%
16	DS3 Hi-Cap Channel Mileage Term	-	-	386.79	413.01	-6%
17	DDS Channel Mileage - 56 k	1,495	32	3.91	4.18	-6%
18	DDS Channel Mileage Term -56k	472	1	39.31	41.98	-6%
19	DDS Channel Mileage - 64 k	2,435	52	3.91	4.18	-6%
20	DDS Channel Mileage Term -64k	472	1	39.31	41.98	-6%
21						
22	<u>Non Recurring Special Access</u>					
23	Voice Grade Terms	-	-	309.05	330.00	-6%
24	DDS Terms	-	-	309.05	330.00	-6%
25	DS1 Terms	3,709	1	309.05	330.00	-6%
26	DS3 Terms	-	-	417.00	445.00	-6%
27	Access Order Charge	966	1	80.54	86.00	-6%
28						
29	<u>Ethernet Transport Service Rates</u>					
30	<u>Port Charges</u>					
31	ETS Basic Port Charge 5 Mbps	4,399	6	58.65	93.45	-37%
32	ETS Basic Port Charge 10 Mbps	11,268	15	64.76	103.19	-37%
33	ETS Basic Port Charge 20 Mbps	4,389	5	71.95	114.65	-37%
34	ETS Basic Port Charge 50 Mbps	1,830	2	76.26	121.51	-37%
35	ETS Basic Port Charge 100 Mbps	9,568	10	83.20	132.57	-37%
36	ETS Basic Port Charge 250 Mbps	2,756	2	114.84	182.99	-37%
37	ETS Basic Port Charge 500 Mbps	1,747	1	145.60	232.00	-37%
38	ETS Basic Port Charge 1 Gbps	2,662	1	221.86	353.52	-37%
39	ETS Basic Port Charge 5 Gbps	7,772	1	647.69	1,032.04	-37%
40						
41	<u>Channel Terms</u>					
42	ETS Channel Term <= 300 feet 1 Gbps	2,190	1	182.51	329.20	-45%
43	ETS Channel Term <= 300 feet 5 Gbps	6,427	1	535.61	966.08	-45%
44						
45	ETS Channel Term > 300 feet 5 Mbps	9,799	6	130.65	235.66	-45%
46	ETS Channel Term > 300 feet 10 Mbps	23,057	15	132.51	239.01	-45%
47	ETS Channel Term > 300 feet 20 Mbps	9,144	5	149.91	270.39	-45%
48	ETS Channel Term > 300 feet 50 Mbps	4,067	2	169.46	305.66	-45%
49	ETS Channel Term > 300 feet 100 Mbps	20,392	10	177.32	319.84	-45%
50	ETS Channel Term > 300 feet 250 Mbps	4,445	2	185.19	334.03	-45%
51	ETS Channel Term > 300 feet 500 Mbps	2,940	1	244.99	441.89	-45%
Total Per Rates		345,679				
Total Part 69		345,659				
check		(20)				

EXPANDED RATE DEVELOPMENT

Blue Earth Valley Telephone ETS Rates

	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC
DEVELOPED BASE RATE (100 Mbps):	\$73.50	\$ 164.00	\$ 305.88	\$ 164.00	\$83.20	\$ 163.00	NA	\$ 94.00	\$ 166.40	\$ 257.00	\$595.53	\$ 257.00	\$915.93	\$ 257.00
Ethernet Transport Service - Blue Earth Valley Telephone Specific Rates														
	Channel Termination ≤ 300ft		Channel Termination > 300ft		Basic Port		DSL ASCC		Extended EVC		Interconnected EVC ≤ 50 Miles		Interconnected EVC 51-75 Miles	
	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC	Monthly	NRC
2 Mbps	\$36.77	\$164.00	\$129.23	\$164.00	\$52.97	\$163.00	NA	\$94.00	\$15.14	\$257.00	\$53.22	\$257.00	\$89.12	\$257.00
5 Mbps	\$45.13	\$164.00	\$130.65	\$164.00	\$58.65	\$163.00	NA	\$94.00	\$19.19	\$257.00	\$69.08	\$257.00	\$141.10	\$257.00
10 Mbps	\$52.12	\$164.00	\$132.51	\$164.00	\$64.76	\$163.00	NA	\$94.00	\$34.54	\$257.00	\$133.98	\$257.00	\$274.79	\$257.00
20 Mbps	\$57.21	\$164.00	\$149.91	\$164.00	\$71.95	\$163.00	NA	\$94.00	\$69.08	\$257.00	\$254.50	\$257.00	\$371.33	\$257.00
50 Mbps	\$66.15	\$164.00	\$169.46	\$164.00	\$76.26	\$163.00	NA	\$94.00	\$103.53	\$257.00	\$421.59	\$257.00	\$751.35	\$257.00
100 Mbps	\$73.50	\$164.00	\$177.32	\$164.00	\$83.20	\$163.00	NA	\$94.00	\$166.40	\$257.00	\$595.53	\$257.00	\$915.93	\$257.00
250 Mbps	\$104.67	\$164.00	\$185.19	\$164.00	\$114.84	\$163.00	NA	\$94.00	\$346.35	\$257.00	\$1,355.17	\$257.00	\$1,588.57	\$257.00
500 Mbps	\$137.20	\$246.00	\$244.99	\$246.00	\$145.60	\$244.00	NA	\$141.00	\$536.16	\$386.00	\$1,856.64	\$386.00	\$2,175.34	\$386.00
750 Mbps	\$159.43	\$246.00	\$281.81	\$246.00	\$184.11	\$244.00	NA	\$141.00	\$729.15	\$386.00	\$2,490.58	\$386.00	\$2,926.68	\$386.00
1 Gbps	\$182.51	\$246.00	\$326.65	\$246.00	\$221.86	\$244.00	NA	\$141.00	\$924.40	\$386.00	\$3,152.78	\$386.00	\$3,720.97	\$386.00
2.5 Gbps	\$352.77	\$246.00	\$630.26	\$246.00	\$426.11	\$244.00	NA	\$141.00	\$1,782.36	\$386.00	\$6,068.46	\$386.00	\$7,164.34	\$386.00
5 Gbps	\$535.61	\$246.00	\$957.22	\$246.00	\$647.69	\$244.00	NA	\$141.00	\$2,707.63	\$386.00	\$9,222.55	\$386.00	\$10,883.50	\$386.00
10 Gbps	\$731.36	\$246.00	\$1,307.84	\$246.00	\$886.31	\$244.00	NA	\$141.00	\$3,701.07	\$386.00	\$12,609.52	\$386.00	\$14,883.48	\$386.00
DEVELOPED BASE RATE (100 Mbps):	Monthly	NRC	NRT	RT (incl QoS)	NRC	Monthly	NRC	NRT	RT (incl QoS)	NRC				
		\$129.00	\$0.18	\$0.36		\$247.74	\$ 62.00	\$0.32	\$0.63					
	Intrastwitch EVC		Class of Service (CoS) per 1Mbps increment for Intrastwitch EVC			Interswitch EVC		Class of Service (CoS) per 1Mbps increment for Interswitch EVC						
	Monthly	NRC	NRT	RT (incl QoS)	NRC	Monthly	NRC	NRT	RT (incl QoS)	NRC				
2 Mbps	\$0.00	\$129.00	\$0.32	\$0.66	NA	\$22.71	\$62.00	\$0.52	\$1.05	NA				
5 Mbps	\$0.00	\$129.00	\$0.32	\$0.66	NA	\$30.70	\$62.00	\$0.52	\$1.05	NA				
10 Mbps	\$0.00	\$129.00	\$0.32	\$0.66	NA	\$57.56	\$62.00	\$0.52	\$1.05	NA				
20 Mbps	\$0.00	\$129.00	\$0.32	\$0.66	NA	\$115.13	\$62.00	\$0.52	\$1.05	NA				
50 Mbps	\$0.00	\$129.00	\$0.18	\$0.36	NA	\$155.30	\$62.00	\$0.32	\$0.63	NA				
100 Mbps	\$0.00	\$129.00	\$0.18	\$0.36	NA	\$247.74	\$62.00	\$0.32	\$0.63	NA				
250 Mbps	\$0.00	\$129.00	\$0.18	\$0.36	NA	\$510.41	\$62.00	\$0.32	\$0.63	NA				
500 Mbps	\$0.00	\$193.00	\$0.10	\$0.21	NA	\$850.45	\$93.00	\$0.19	\$0.38	NA				
750 Mbps	\$0.00	\$193.00	\$0.10	\$0.21	NA	\$1,130.19	\$93.00	\$0.19	\$0.38	NA				
1 Gbps	\$0.00	\$193.00	\$0.10	\$0.21	NA	\$1,479.05	\$93.00	\$0.19	\$0.38	NA				
2.5 Gbps	\$0.00	\$193.00	\$0.07	\$0.14	NA	\$2,848.85	\$93.00	\$0.12	\$0.23	NA				
5 Gbps	\$0.00	\$193.00	\$0.07	\$0.14	NA	\$4,329.29	\$93.00	\$0.12	\$0.23	NA				
10 Gbps	\$0.00	\$193.00	\$0.07	\$0.14	NA	\$5,921.72	\$93.00	\$0.12	\$0.23	NA				
DEVELOPED RATE FACTOR	0.55	0.56	0.55	0.56		0.63	0.63		0.63	0.63	0.63	0.63	0.63	0.63
ETS Port Protection					ETS MM - VCC**					ETS LBR-VCC**				
2 Mbps - 1 Gbps			2.5 Gbps - 10 Gbps			per 10 Mbps		per 64 Kbps		per 64 Kbps		Interconnection Port		
	Monthly	NRC		Monthly	NRC	One-Way	Monthly	Two-Way	Monthly	Monthly	NRC		Monthly	NRC
CT ≤ 300ft	\$70.24	\$311.00	CT ≤ 300ft	\$175.47	\$311.32		\$2.11	\$4.00		\$0.33	\$4.00	44.736 Mbps	\$863.46	\$110.00
CT > 300ft	\$161.75	\$311.00	CT > 300ft	\$393.30	\$311.32		\$2.61	\$4.00			\$0.00	155.52 Mbps	\$1,036.16	\$165.00
Interconnection via ETS. See Tariff No. 5, Sections 8 and 16 for other restrictions.												622.08 Mbps	\$1,726.93	\$165.00

Blue Earth Valley Telephone
2014 Interstate Separations Study
For the Year Ended 12/31/2014
PART 69-SUMMARY (Interstate)
Schedule: P69

Blue Earth Valley 2014 (Septre14.0)
 ly
 5/14/15 2:45 PM
 Blue Earth Valley/Studies/2014

Schedule: P69

						COMMON LINE		SWITCHED ACCESS				SPECIAL ACCESS		OTHER				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
Line	Account/Category	Source	Company Total	Interstate	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated	
1																		
2	Rate Base	83	\$ 4,861,277	\$ 1,870,212	\$ -	\$ 973,547	\$ -	\$ 137,437	\$ -	\$ -	\$ 2,276	\$ 421,520	\$ 335,432	\$ -	\$ -	\$ -	\$ 1,870,212	
3	Rate of Return	RE (15:19)	10.48%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	
4	Return on Rate Base		\$ 509,505	\$ 210,399	\$ -	\$ 109,524	\$ -	\$ 15,462	\$ -	\$ -	\$ 256	\$ 47,421	\$ 37,736	\$ -	\$ -	\$ -	\$ 210,399	
5																		
6	Operating Investment Tax Credits	EX69 (77)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Excess Deferred Tax Amortization	EX69 (78)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Environmental Tax	EX69 (79)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Allowance for Funds Used During Constr	EX69 (80)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10																		
11	Net Return on Rate Base		\$ 509,505	\$ 210,399	\$ -	\$ 109,524	\$ -	\$ 15,462	\$ -	\$ -	\$ 256	\$ 47,421	\$ 37,736	\$ -	\$ -	\$ -	\$ 210,399	
12																		
13	Return on Rate Base, less AFUDC	4	509,505	210,399	-	109,524	-	15,462	-	-	256	47,421	37,736	-	-	-	210,399	
14	Operating Expenses	129	4,239,214	1,904,398	-	1,081,106	-	172,320	-	-	2,184	351,422	281,285	16,082	-	-	1,904,398	
15	Federal Income Taxes	31	274,475	113,340	-	58,998	-	8,331	-	-	138	25,544	20,328	-	-	-	113,340	
16	State Income Taxes	41	85,203	35,183	-	18,314	-	2,586	-	-	43	7,930	6,310	-	-	-	35,183	
17	Revenue Requirement		\$ 5,108,397	\$ 2,263,320	\$ -	\$ 1,267,943	\$ -	\$ 198,699	\$ -	\$ -	\$ 2,621	\$ 432,317	\$ 345,659	\$ 16,082	\$ -	\$ -	\$ 2,263,320	
18																		
19a	Corporate Ops Expense Limit	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19b	Cash Working Capital RRQ Adjustment	135	3,584	1,765	-	872	-	209	-	-	3	364	317	-	-	-	1,765	
20	Revenue Requirement (Corp Op Limit applied)		\$ 5,111,981	\$ 2,265,085	\$ -	\$ 1,268,815	\$ -	\$ 198,908	\$ -	\$ -	\$ 2,624	\$ 432,681	\$ 345,976	\$ 16,082	\$ -	\$ -	\$ 2,265,085	
21																		
22	Net Return on Rate Base	11	509,505	210,399	-	109,524	-	15,462	-	-	256	47,421	37,736	-	-	-	210,399	
23	Fixed Charges	EX69 (81)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
24	Other Adjustments for F.I.T.	EX69 (82)	234	90	-	45	-	11	-	-	0	19	16	-	-	-	90	
25	After Tax Income for F.I.T.		\$ 509,739	\$ 210,489	\$ -	\$ 109,568	\$ -	\$ 15,472	\$ -	\$ -	\$ 256	\$ 47,440	\$ 37,752	\$ -	\$ -	\$ -	\$ 210,489	
26																		
27	Federal Income Tax @ 0.35 Gross up:	53.8462%	274,475	113,340	-	58,998	-	8,331	-	-	138	25,544	20,328	-	-	-	113,340	
28	Operating Investment Tax Credits	6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
29	Excess Deferred Tax Amortization	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
30	Environmental Tax	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
31	Net Federal Income Tax		\$ 274,475	\$ 113,340	\$ -	\$ 58,998	\$ -	\$ 8,331	\$ -	\$ -	\$ 138	\$ 25,544	\$ 20,328	\$ -	\$ -	\$ -	\$ 113,340	
32																		
33																		
34	Net Return on Rate Base (exclude ITC)	10-6	509,505	210,399	-	109,524	-	15,462	-	-	256	47,421	37,736	-	-	-	210,399	
35	Fixed Charges	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Other Adjustments for S.I.T.	EX69 (83)	234	90	-	45	-	11	-	-	0	19	16	-	-	-	90	
37	Federal Income Tax (Gross)	27	274,475	113,340	-	58,998	-	8,331	-	-	138	25,544	20,328	-	-	-	113,340	
38	State Taxable Income		\$ 784,214	\$ 323,829	\$ -	\$ 168,567	\$ -	\$ 23,804	\$ -	\$ -	\$ 394	\$ 72,984	\$ 58,080	\$ -	\$ -	\$ -	\$ 323,829	
39																		
40	Effective State Income Tax Rate	RE (9)	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	10.86%	
41	State Income Tax		\$ 85,203	\$ 35,183	\$ -	\$ 18,314	\$ -	\$ 2,586	\$ -	\$ -	\$ 43	\$ 7,930	\$ 6,310	\$ -	\$ -	\$ -	\$ 35,183	

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)			(n)	(o)	(p)	(q)
Line	Account/Category	Source	Total Amount	Interstate	Carrier Common	Base Factor Port'd	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated
42	Account 2001 - Total Plant in Service																
43	Account 2110 - General Support Facilities	RB69 (124)	498,122	198,370	-	98,021	-	23,549	-	-	285	40,862	35,653	-	-	-	198,370
44	Account 2210 - Central Office Switching	RB69 (68)	1,158,513	984,736	-	-	-	984,736	-	-	-	-	-	-	-	-	984,736
45	Account 2220 - Operator Systems	RB69 (73)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Account 2230 - COE Transmission - Cat. 4.1	RB69 (81)	6,562,523	1,969,978	-	1,526,192	-	-	-	-	-	424,707	19,079	-	-	-	1,969,978
47	Account 2230 - COE Transmission - Cat. 4.2	RB69 (87)	809,282	799,903	-	-	-	-	-	-	11,911	-	787,991	-	-	-	799,903
48	Account 2230 - COE Transmission - Cat. 4.3	RB69 (89)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Account 2310 - Information Orig/Term Equip	RB69 (48)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	Account 2410 - C&WF Cat. 1	RB69 (12)	10,313,624	2,586,288	-	2,572,777	-	-	-	-	-	-	13,511	-	-	-	2,586,288
51	Account 2410 - C&WF Cat. 2	RB69 (20)	1,986,040	1,954,354	-	-	-	-	-	-	-	1,284,031	670,323	-	-	-	1,954,354
52	Account 2410 - C&WF Cat. 3	RB69 (30)	16	12	-	-	-	-	-	-	5	-	7	-	-	-	12
53	Account 2410 - C&WF Cat. 4	RB69 (37)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	Account 2680 - Amortizeable Tangible Assets	RB69 (132)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	Account 2690 - Intangible Assets	RB69 (136)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
56	Total Account 2001 - TPIS		21,328,120	8,493,641	-	4,196,991	-	1,008,285	-	-	12,202	1,749,600	1,526,563	-	-	-	8,493,641
57																	
58	Other Telecommunications Rate Base																
59	Account 2002 - Plant Held for Future Use	RB69 (140)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Account 2003 - Telecom Plant Under Constr.	RB69 (141)	367,518	146,359	-	72,321	-	17,374	-	-	210	30,148	26,305	-	-	-	146,359
61	Account 2005 - Telecom Plant Adjustment*	RB69 (142)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62	Account 1402 - RTB & Other Rate Base Stock	RB69 (143)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Account 1410 - Other Non-Current Asset *	RB69 (144)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Account 1439 - Other Deferrals in Rate Base *	RB69 (145)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Account 1500 - Other Jurisdictional Assets *	RB69 (146)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Account 1220 - Material and Supplies	RB69 (147)	750,119	276,920	-	136,835	-	32,873	-	-	398	57,043	49,771	-	-	-	276,920
67	Cash Working Capital	RB69 (148)	156,789	71,929	-	35,542	-	8,539	-	-	103	14,817	12,928	-	-	-	71,929
68	Total Other Telecommunications Rate Base		1,274,426	495,208	-	244,699	-	58,786	-	-	711	102,008	89,004	-	-	-	495,208
69																	
70	Rate Base Offsets																
71	Account 3100 - Accumulated Depreciation	RB69 (169)	17,143,371	6,879,650	-	3,350,871	-	899,805	-	-	10,295	1,381,216	1,237,462	-	-	-	6,879,650

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)			(n)	(o)	(p)	(q)
Line	Account/Category	Source	Total Amount	Interstate	Carrier Common	Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated
85	Plant Specific Operations Expense																
86	Account 6110 - Network Support Expense	EX69 (16)	14,299	5,694	-	2,814	-	676	-	-	8	1,173	1,023	-	-	-	5,694
87	Account 6120 - General Support Expense	EX69 (20)	537,809	214,175	-	105,831	-	25,425	-	-	308	44,118	38,494	-	-	-	214,175
88	Account 6210 - Switching Expense	EX69 (22)	79,048	34,793	-	-	-	34,793	-	-	-	-	-	-	-	-	34,793
89	Account 6220 - Operator Systems Expense	EX69 (23)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Account 6230 - Transmission Expense	EX69 (24)	284,139	125,064	-	68,910	-	-	-	-	538	19,176	36,440	-	-	-	125,064
91	Account 6310 - Info Orig/Term Expense	EX69 (27)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	Account 6410 - Cable and Wire Facilities Exp.	EX69 (28)	1,134,993	419,004	-	237,411	-	-	-	-	0	118,488	63,104	-	-	-	419,004
93	Total Plant Specific Operations Expense		2,050,288	798,730	-	414,966	-	60,894	-	-	854	182,955	139,061	-	-	-	798,730
94																	
95	Plant Non-Specific Expense																
96	Account 6510 - Other P.P & E Exp.	EX69 (36)	12,067	4,806	-	2,375	-	570	-	-	7	990	864	-	-	-	4,806
97	Account 6530 - Network Operations Expense	EX69 (40)	57,006	22,702	-	11,218	-	2,695	-	-	33	4,676	4,080	-	-	-	22,702
98	Account 6540 - Access Expense	EX69 (44)	112,277	112,277	-	112,277	-	-	-	-	-	-	-	-	-	-	112,277
99	Total Plant Non-Specific Operations Expense		181,350	139,784	-	125,869	-	3,265	-	-	40	5,666	4,944	-	-	-	139,784
100																	
101	Depreciation and Amortization																
102	Account 6561 - Depreciation of Plant in Service	EX69 (68)	729,158	294,120	-	141,867	-	40,921	-	-	440	58,353	52,539	-	-	-	294,120
103	Account 6562 - Deprec. of Plant Held for Future Use	EX69 (70)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
104	Account 6563 - Amortization of Tangible Assets	EX69 (71)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
105	Account 6564 - Amortization of Intangibles	EX69 (72)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
106	Account 6565 - Amortization of TPAA	EX69 (73)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
107	Total Depreciation and Amortization Expense		729,158	294,120	-	141,867	-	40,921	-	-	440	58,353	52,539	-	-	-	294,120
108																	
109	Customer Operations Expense																
110	Account 6610 - Marketing Expense	EX69 (99)	44,901	24,921	-	12,314	-	2,958	-	-	36	5,133	4,479	-	-	-	24,921
111	Account 6621 - Operator Services	EX69 (101)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	Account 6622 - Number Services	EX69 (107)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	Account 6623 - Customer Services	EX69 (138)	438,480	253,653	-	157,983	-	31,684	-	-	383	27,423	23,886	12,293	-	-	253,653
114	Total Customer Operations Expense		483,381	278,573	-	170,298	-	34,642	-	-	419	32,556	28,365	12,293	-	-	278,573
115																	
116	Corporate Operations Expense																
117	Account 6710 - Executive and Planning Expense	EX69 (167)	157,762	68,113	-	39,797	-	5,529	-	-	73	12,378	9,646	688	-	-	68,113
118	Account 6720 - General & Administrative Exp	EX69 (173)	595,943	306,979	-	179,365	-	24,920	-	-	331	55,786	43,476	3,101	-	-	306,979
119	Total Corporate Operations Expense		753,705	375,091	-	219,162	-	30,449	-	-	405	68,164	53,122	3,789	-	-	375,091
120																	
121	Account 7200 - Other Operating Taxes	EX69 (181)	41,332	18,099	0	8,943	0	2,149	0	0	26	3,728	3,253	0	0	0	18,099
122																	
123	Other Revenues and Expenses																
124	Account 5240 - Rent Revenues	EX69 (184:187)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	Account 7370 - Special Charges (Allowed)	EX69 (188)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Account 7540 - Interest on Customer Deposits	EX69 (189)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	Total Other Revenues and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
128																	
129	Total Operating Expense (Excluding Income Taxes)		4,239,214	1,904,398	-	1,081,106	-	172,320	-	-	2,184	351,422	281,285	16,082	-	-	1,904,398
130																	
131	Corporate Ops Expense limitation	EX69 (173)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132																	
133	Cash Working Capital Adjustment	RB69 (148L)	34,195	15,687	-	7,751	-	1,862	-	-	23	3,231	2,819	-	-	-	15,687
134	Rate of Return	3	10.48%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	
135	CWC RRQ Adjustment		3,584	1,765	-	872	-	209	-	-	3	364	317	-	-	-	1,765

Schedule: RB69

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Schedule: RB69				Schedule: RB702 (Interstate)				Schedule: RB703 (Interstate)				INTERSTATE - Part 69														Other Carrier Value Services	
(a)	(b)	(c)	(d)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q1)	(q2)	(r)	(s)	(t)							
Line	Account/Category	Source SCH(In)	Total Company	MTS	PL	Total Interstate	Allocation Reference	Carrier Common Line	CCL Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	Total Sp Access	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated						
1	Allocation Factors																										
2	Distribution of Interexchange Special Access - Message	T-2 (4)						-	-	-	-	-	-	-	1.000000	-	-	-	-	-	1.000000						
3	Distribution of Interexchange Special Access - PL	T-2 (5)						-	-	-	-	-	-	-	1.000000	-	-	-	-	-	1.000000						
4	Distribution of IX WB C&WF - Message (reserved)	T-2 (6)						-	-	-	-	-	-	-	1.000000	-	-	-	-	-	1.000000						
5	Distribution of IX WB C&WF - PL (reserved)	T-2 (7)						-	-	-	-	-	-	-	1.000000	-	-	-	-	-	1.000000						
6	Distribution of All Other IX C&WF - Message	T-2 (8)						-	-	-	-	-	-	-	1.000000	-	-	-	-	-	1.000000						
7	Distribution of All Other IX C&WF - PL	T-2 (9)						-	-	-	-	-	-	-	1.000000	-	-	-	-	-	1.000000						
8	Equivalent Access Lines for Station Equipment	T-2 (2)						-	0.998689	-	-	-	-	-	0.001311	-	-	-	-	-	1.000000						
9																											
10	Account 2410 - Category 1: Exchange Line C & WF excluding Wideband																										
11	Exchange Line C&WF	B (112)	10,313,624	2,572,777	13,511	2,586,288	Direct Asgn.		2,572,777						13,511		13,511				2,586,288						
12	Account 2410, C&WF - Category 1		10,313,624	2,572,777	13,511	2,586,288		-	2,572,777	-	-	-	-	-	13,511	-	13,511	-	-	-	2,586,288						
13	% Distribution - Exchange Line C&WF		1.000000	0.249454	0.001310	0.250764		-	0.994776	-	-	-	-	-	0.005224	-	0.005224	-	-	-	1.000000						
14																											
15																											
16	Account 2410 - Category 2: Wideband and Exchange Trunk C & WF																										
17	Wideband Special Access C&WF	B (114:116)	1,986,040	-	1,954,354	1,954,354	Direct Asgn.								1,954,354	1,284,031	670,323				1,954,354						
18	Wideband Message C&WF	B (117)	0	-	-	-	Direct Asgn.								-		-				-						
19	Exchange Trunk C&WF	B (118)	0	-	-	-	N/A								-		-				-						
20	Account 2410, C&WF - Category 2		1,986,040	-	1,954,354	1,954,354		-	-	-	-	-	-	-	1,954,354	1,284,031	670,323	-	-	-	1,954,354						
21																											
22	% Distribution - Wideband PL C&WF		1.000000	-	0.984046	0.984046		-	-	-	-	-	-	-	1.000000	0.657010	0.342990	-	-	-	1.000000						
23	% Distribution - Wideband Message C&WF		1.000000	0.570848	-	0.570848		-	-	-	-	-	-	-	-	-	-	-	-	-	-						
24																											
25																											
26	Account 2410 - Category 3: Interexchange C & WF including Wideband																										
27	Interexchange Special Access C&WF	B (120:122)	0	-	-	-	2 & 3	-	-	-	-	-	-	-	-	-	-	-	-	-	0						
28	Reserved for future use	0																			0						
29	All Other Interexchange C&WF	B (123)	16	5	7	12	6 & 7	-	-	-	-	-	-	-	5	7	7	-	-	-	12						
30	Account 2410, C&WF - Category 3		16	5	7	12		-	-	-	-	-	-	-	5	7	7	-	-	-	12						
31																											
32	% Distribution - Wideband IX C&WF		1.000000	1	-	1		-	-	-	-	-	-	-	-	-	-	-	-	-	-						
33																											
34																											
35	Account 2410 - Category 4: Host-Remote C & WF																										
36	Host-Remote C&WF	B (126)	0	-	-	-	Direct Asgn.								-		-				-						
37	Account 2410, C and WF - Category 4		0	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-						
38	% Distribution - Host Remote C&WF		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000						
39																											
40																											
41	Total Account 2410, Cable and Wire Facilities		12,299,680	2,572,783	1,967,871	4,540,654		-	2,572,777	-	-	-	-	5	1,967,871	1,284,031	683,840	-	-	-	4,540,654						
42	Percentage Distribution - Total C&WF		1.000000	0.209175	0.159994	0.369168		-	0.566609	-	-	-	-	0.000001	0.433389	0.282785	0.150604	-	-	-	1.000000						
43																											
44																											
45	Account 2310 - Information Origination/Termination Equipment																										
46	Category 1 - Other IOT Equipment - Pay Telephone	B (99)	0	-	-	-	Direct Asgn.		-	-	-	-	-	-	-		-				-						
47	Category 1 - Other IOT Equipment - Other	B (100)	0	-	-	-	8		-	-	-	-	-	-	-		-				-						
48	Total Account 2310 - Info Orig/Term Equipment		0	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-						
49	Percentage Distribution - IOT Equipment		1.000000	0.250000	-	0.250000		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000						
50																											
51																											

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q.1)	(q.2)	(r)	(s)	(t)
Line	Account/Category	Source	Total Company	MTS	PL	Total Interstate	Allocator Reference	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	Spcl Acc	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated
52	Allocation Factors																				
53	% Distribution - Wideband P/L C&WF	22	1.000000	-	0.984046	0.984046	22	-	-	-	-	-	-	-	1.000000	0.657010	0.342990	-	-	-	1.000000
54	% Distribution - Wideband Message C&WF	23	1.000000	0.570848	-	0.570848	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	% Distribution - Exchange Line C&WF	13	1.000000	0.249454	0.001310	0.250764	13	-	0.994776	-	-	-	-	-	0.005224	-	0.005224	-	-	-	1.000000
56	% Distribution - Wideband Interexchange C&WF	32	1.000000	0.570848	-	0.570848	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57	% Distribution - Host Remote C&WF	38	0.000000	-	-	-	38	-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
58	Distribution of Interexchange Special Access - Message						2	-	-	-	-	-	-	1.000000	-	-	-	-	-	-	-
59	Distribution of Interexchange Special Access - PL						3	-	-	-	-	-	-	-	1.000000	-	1.000000	-	-	-	1.000000
60	Distribution of IX WB C&WF - Message (reserved)						4	-	-	-	-	-	-	1.000000	-	-	-	-	-	-	1.000000
61	Distribution of IX WB C&WF - PL (reserved)						5	-	-	-	-	-	-	-	1.000000	-	1.000000	-	-	-	1.000000
62	Distribution of All Other IX C&WF - Message						6	-	-	-	-	-	-	1.000000	-	-	-	-	-	-	1.000000
63	Distribution of All Other IX C&WF - PL						7	-	-	-	-	-	-	-	1.000000	-	1.000000	-	-	-	1.000000
64	Account 2210 - C.O.E. Switching																				
65	Category 2 - Tandem Switching Equipment	B (78)	-	-	-	-	Direct Asgn.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	Category 3 - Local Switching Equipment	B (79)	1,158,513	984,736	-	984,736	Direct Asgn.	-	-	-	984,736	-	-	-	-	-	-	-	-	-	984,736
67	Total Account 2210, COE - Switching		1,158,513	984,736	-	984,736		-	-	-	984,736	-	-	-	-	-	-	-	-	-	984,736
68	Percentage Distribution - COE Switching		1.000000	0.850000	-	0.850000		-	-	-	1.000000	-	-	-	-	-	-	-	-	-	1.000000
69																					
70	Account 2220 - C.O.E. Operator Systems																				
71	Total Account 2220, COE - Operator Systems	B (77)	-	-	-	-	Direct Asgn.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	% Distribution - COE Operator Systems		1.000000	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
73																					
74	Account 2230 - C.O.E. Transmission Equipment																				
75	Category 4.11 - Wideband Private Line	B (81-83)	444,400	-	435,771	435,771	53	-	-	-	-	-	-	-	435,771	424,707	11,064	-	-	-	435,771
76	Category 4.11 - Wideband Message	B (80)	-	-	-	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Category 4.12 - Exch Trunk Circuit (incl. EAS)	B (84-85)	-	-	-	-	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Category 4.13 - Exchange Line Circuit Equip	B (86)	6,118,123	1,526,192	8,015	1,534,207	55	-	1,526,192	-	-	-	-	-	8,015	-	8,015	-	-	-	1,534,207
79	Total COE Cat. 4.1		6,562,523	1,526,192	443,786	1,969,978		-	1,526,192	-	-	-	-	-	443,786	424,707	19,079	-	-	-	1,969,978
80																					
81	Category 4.21 - IX Circuit Provided to Others - Basic	B (87)	-	-	-	-	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Category 4.21 - IX Circuit Provided to Others - SpA IER	B (88)	-	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Category 4.22 - IX Wideband Circuit - Basic	B (89)	-	-	-	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	Category 4.22 - IX Wideband Circuit - SpA IER	B (90)	-	-	-	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	Category 4.23 - Other Interexchange Ckt - Basic	B (91)	36,334	11,911	15,043	26,955	Direct Asgn.	-	-	-	-	-	-	11,911	15,043	-	15,043	-	-	-	26,955
86	Category 4.23 - Other Interexchange Ckt - SpA IER	B (92)	772,948	-	772,948	772,948	63	-	-	-	-	-	-	-	772,948	-	772,948	-	-	-	772,948
87	Total COE Cat. 4.2		809,282	11,911	787,991	799,903		-	-	-	-	-	-	11,911	787,991	-	787,991	-	-	-	799,903
88																					
89	Category 4.3 - Host-Remote Circuit Equipment	B (93)	-	-	-	-	57	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90																					
91	Total Account 2230, COE - Transmission		7,371,805	1,538,103	1,231,777	2,769,880		-	1,526,192	-	-	-	-	11,911	1,231,777	424,707	807,070	-	-	-	2,769,880
92	Percentage Distribution - COE Transmission		1.000000	0.208647	0.167093	0.375740		-	0.550996	-	-	-	-	0.004300	0.444704	0.153330	0.291374	-	-	-	1.000000
93																					
94	Total Central Office Equipment		8,530,318	2,522,839	1,231,777	3,754,616		-	1,526,192	-	984,736	-	-	11,911	1,231,777	424,707	807,070	-	-	-	3,754,616
95	% Distribution - Total Central Office Equipment		1.000000	0.295750	0.144400	0.440150		-	0.406484	-	0.262273	-	-	0.003172	0.328070	0.113116	0.214954	-	-	-	1.000000
96																					

(a)	(b)	(c)	(d)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q.1)	(q.2)	(r)	(s)	(t)	
Line	Account Category	Source	Total Company	MTS	PL	Total Interstate	Allocator Reference	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	Spcl Acc	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated
97	Allocation Factors																				
98	% Distribution - Total C&WF	42	1.000000	0.209175	0.159994	0.369168	42	-	0.566609	-	-	-	-	0.000001	0.433389	0.282785	0.150604	-	-	-	1.000000
99	% Distribution - IOT Equipment	49	1.000000	0.250000	-	0.250000	49	-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
100	% Distribution - Total Central Office Equipment	95	1.000000	0.295750	0.144400	0.440150	95	-	0.406484	-	0.262273	-	-	0.003172	0.328070	0.113116	0.214954	-	-	-	1.000000
101	Big 3 Expense Ratio	EX (165)	1.000000	0.310997	0.120745	0.431742															-
102	Percentage Distribution of Cash Expenses	P36 (134)	1.000000	0.339336	0.119425	0.458761															-
103	Central Office Equipment	94	8,530,318	2,522,839	1,231,777	3,754,616	94	-	1,526,192	-	984,736	-	-	11,911	1,231,777	424,707	807,070	-	-	-	3,754,616
104	Information Orig and Term Equipment	48	0	-	-	-	48	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	Cable & Wire Facilities	41	12,299,680	2,572,783	1,967,871	4,540,654	41	-	2,572,777	-	-	-	-	5	1,967,871	1,284,031	683,840	-	-	-	4,540,654
106	Subtotal - COE, IOT, C&WF		20,829,998	5,095,622	3,199,648	8,295,270		-	4,098,969	-	984,736	-	-	11,917	3,199,648	1,708,738	1,490,910	-	-	-	8,295,270
107	Percentage Distribution of COE, IOT, C&WF		1.000000	0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
108																					
109	General Support Facilities	124	498,122	121,855	76,515	198,370	124	-	98,021	-	23,549	-	-	285	76,515	40,862	35,653	-	-	-	198,370
110	Subtotal		21,328,120	5,217,477	3,276,164	8,493,641		-	98,021	-	23,549	-	-	285	76,515	40,862	35,653	-	-	-	198,370
111	% Distribution of COE, IOT, C&WF, GSF		1.000000	0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
112																					
113	Amortizeable Tangible Assets	132	-	-	-	-	132	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	Subtotal - TPIS excluding a/c 2690		21,328,120	5,217,477	3,276,164	8,493,641		-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	% Distribution of COE, IOT, C&WF, GSF, Tangibles		1.000000	0.244629	0.153608	0.398237		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
116																					
117	Amortizeable Intangible Assets	136	0	-	-	-	136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	Total - Telephone Plant in Service		21,328,120	5,217,477	3,276,164	8,493,641		-	4,196,991	-	1,008,285	-	-	12,202	3,276,164	1,749,600	1,526,563	-	-	-	8,493,641
119	% Distribution of Total Telephone Plant in Service		1.000000	0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
120																					
121	Account 2110 - General Support Facilities																				
122	Land	B (53)	17,207	4,209	2,643	6,852	107	-	3,386	-	813	-	-	10	2,643	1,412	1,232	-	-	-	6,852
123	Other General Support Facilities	B (54-62)	480,915	117,646	73,872	191,518	107	-	94,635	-	22,735	-	-	275	73,872	39,451	34,422	-	-	-	191,518
124	Total Account 2110 - General Support Facilities		498,122	121,855	76,515	198,370		-	98,021	-	23,549	-	-	285	76,515	40,862	35,653	-	-	-	198,370
125	% Distribution - General Support Facilities		1.000000	0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
126																					
127	Account 2680 - Tangible Assets																				
128	Related to Land and Support Assets	B (131)	0	-	-	-	107	-	-	-	-	-	-	-	-	-	-	-	-	-	-
129	Related to Central Office Equipment	B (132)	0	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
130	Related to Info Orig/Term Equipment	B (133)	0	-	-	-	99	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Related to Cable and Wire Facilities	B (134)	0	-	-	-	98	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Total Account 2680 - Tangible Assets		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
133	Percentage Distribution - Tangible Assets		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
134																					
135	Account 2690 - Intangible Assets																				
136	Account 2690 - Intangible Assets	B (137)	0	-	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
137	Percentage Distribution - Intangible Assets		1.000000	0.244629	0.153608	0.398237		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
138																					
139	Telecommunications Plant - Other																				
140	Account 2002 - Property Held for Future Use	B (45)	0	-	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Account 2003 - Telecom Plant Under Construction	B (46)	367,518	89,906	56,454	146,359	111	-	72,321	-	17,374	-	-	210	56,454	30,148	26,305	-	-	-	146,359
142	Account 2005 - Telecom Plant Adjustment	B (47)	0	-	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
143	Account 1402 - Class B RTB & Other Rate Base Stock	B (29)	0	-	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
144	Account 1410 - Other Non-Current Asset	B (34)	0	-	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Account 1439 - Other Deferrals in Rate Base	B (37)	0	-	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
146	Account 1500 - Other Jurisdictional Assets	B (39)	0	-	-	-	111	-	-	-	-	-	-	-	-	-	-	-	-	-	-
147	Account 1220 - Materials and Supplies	B (16)	750,119	156,906	120,014	276,920	111	-	136,835	-	32,873	-	-	398	106,814	57,043	49,771	-	-	-	276,920
148	Cash Working Capital	B (6)	156,789	53,204	18,725	71,929	111	-	35,542	-	8,539	-	-	103	27,744	14,817	12,928	-	-	-	71,929
149	Total Other Ratebase		1,274,426	300,016	195,192	495,208		-	244,699	-	58,786	-	-	711	191,011	102,008	89,004	-	-	-	495,208

[illegible]

Blue Earth Valley Telephone
2014 Interstate Separations Study
For the Year Ended 12/31/2014
PART 69-OPERATING EXPENSES (Interstate)
Schedule: EX69

Blue Earth Valley 2014 (Septre14.0)
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Schedule: EX69			INTERSTATE - Part 36					INTERSTATE - Part 69																
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q1)	(q2)	(r)	(s)	(t)			
Line	Account/Category	Source: SCH(In#)	Total Amount	Amortized Reference	MTS	PL	Jurisdiction	Amortized Reference	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Intercom Switching	Other Transport	Spcl Acc	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated		
1	Allocation Factors																							
2	Percentage Distribution - General Support Facilities	RB69 (151)	1,000,000		0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1,000,000		
3	Percentage Distribution - COE Switching	RB69 (152)	1,000,000		0.850000	-	0.850000		-	-	-	1.000000	-	-	-	-	-	-	-	-	-	1,000,000		
4	Percentage Distribution - COE Operator Systems	RB69 (153)	1,000,000		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	1,000,000			
5	Percentage Distribution - COE Transmission	RB69 (154)	1,000,000		0.208647	0.167093	0.375740		-	0.550996	-	-	-	-	0.004300	0.444704	0.153330	0.291374	-	-	-	1,000,000		
6	Percentage Distribution - Total COE	RB69 (100)	1,000,000		0.295750	0.144400	0.440150		-	0.406484	-	0.262273	-	-	0.003172	0.328070	0.113116	0.214954	-	-	-	1,000,000		
7	Percentage Distribution - IOT Equipment	RB69 (155)	1,000,000		0.250000	-	0.250000		-	-	-	-	-	-	-	-	-	-	-	-	1,000,000			
8	Percentage Distribution - Total C&WF	RB69 (156)	1,000,000		0.209175	0.159994	0.369168		-	0.566609	-	-	-	-	0.000001	0.433389	0.282785	0.150604	-	-	-	1,000,000		
9	Percentage Distribution - Tangible Assets	RB69 (157)	-		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	1,000,000			
10	Percentage Distribution - Intangible Assets	RB69 (158)	1,000,000		0.244629	0.153608	0.398237		-	-	-	-	-	-	-	-	-	-	-	-	1,000,000			
11	% Distribution-Total Telephone Plant in Service	RB69 (159)	1,000,000		0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1,000,000		
12																								
13	Plant Specific Expenses																							
14	Account 6110 - Network Support Expense	1 (65:69)	14,299	2	3,498	2,196	5,694	11	-	2,814	-	676	-	-	8	2,196	1,173	1,023	-	-	-	5,694		
15	Account 6110 - (Direct Assignments)	1 (70:73)	0	Study	-	-	-	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
16	Total Account 6110 - Network Support Expense		14,299		3,498	2,196	5,694		-	2,814	-	676	-	-	8	2,196	1,173	1,023	-	-	-	5,694		
17																								
18	Account 6120 - General Support Expense	1 (76:79)	537,809	2	131,564	82,612	214,175	2	-	105,831	-	25,425	-	-	308	82,612	44,118	38,494	-	-	-	214,175		
19	Account 6120 - (Direct Assignments)	1 (80:83)	-	Study	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	Total Account 6120 - General Support Expense		537,809		131,564	82,612	214,175		-	105,831	-	25,425	-	-	308	82,612	44,118	38,494	-	-	-	214,175		
21																								
22	Account 6210 - Switching Expense	1 (89)	79,048	6	23,378	11,415	34,793	3	-	-	-	34,793	-	-	-	-	-	-	-	-	-	34,793		
23	Account 6220 - Operator Systems Expense	1 (91)	-	6	-	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
24	Account 6230 - Transmission Expense	1 (96)	284,139	6	84,034	41,030	125,064	5	-	68,910	-	-	-	-	538	55,616	19,176	36,440	-	-	-	125,064		
25	Total Central Office Expense		363,187		107,412	52,444	159,857		-	68,910	-	34,793	-	-	538	55,616	19,176	36,440	-	-	-	159,857		
26																								
27	Account 6310 - Info Orig/Term Expense	1 (104)	-	7	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
28	Account 6410 - Cable and Wire Facilities Exp.	1 (114)	1,134,993	8	237,412	181,592	419,004	8	-	237,411	-	-	-	-	0	181,592	118,488	63,104	-	-	-	419,004		
29																								
30	Total Plant Specific Operations Expense		2,050,288		479,886	318,844	798,730		-	414,966	-	60,894	-	-	854	322,016	182,955	139,061	-	-	-	798,730		
31	Percentage Distribution - Plant Specific Expenses		1,000,000		0.234058	0.155512	0.389570		-	0.519532	-	0.076238	-	-	0.001069	0.403160	0.229057	0.174103	-	-	-	1,000,000		
32																								
33	Plant Nonspecific Expenses																							
34	Account 6510 - Other Prop., Plant and Eq. Exp.	1 (117:118)	12,067	11	2,952	1,854	4,806	2	-	2,375	-	570	-	-	7	1,854	990	864	-	-	-	4,806		
35	Account 6510 - (Direct Assignments)	1 (119:122)	-	Study	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
36	Total Account 6510 - Other PP&E		12,067		2,952	1,854	4,806		-	2,375	-	570	-	-	7	1,854	990	864	-	-	-	4,806		
37																								
38	Account 6530 - Network Operations Expense	1 (125:129)	57,006	2	13,945	8,757	22,702	2	-	11,218	-	2,695	-	-	33	8,757	4,676	4,080	-	-	-	22,702		
39	Account 6530 - (Direct Assignments)	1 (130:133)	-	Study	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
40	Total Account 6530 - Network Operations Exp		57,006		13,945	8,757	22,702		-	11,218	-	2,695	-	-	33	8,757	4,676	4,080	-	-	-	22,702		
41																								
42	Account 6540 - USF	1 (137:140)	112,277	Study	112,277	-	112,277	Direct Asgn	-	112,277	-	-	-	-	-	-	-	-	-	-	-	112,277		
43	Account 6540 - Access Expense	1 (141:144)	0	Study	-	-	-	Direct Asgn	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
44	Total Account 6540 - Access Expense		112,277		112,277	-	112,277		-	112,277	-	-	-	-	-	-	-	-	-	-	-	112,277		
45																								
46	Total Plant Non-Specific Operations Expense		181,350		129,174	10,610	139,784		-	125,869	-	3,265	-	-	40	10,610	5,666	4,944	-	-	-	139,784		
47	Percentage Distribution		1,000,000		0.712293	0.058506	0.770799		-	0.900453	-	0.023360	-	-	0.000283	0.075904	0.040536	0.035368	-	-	-	1,000,000		

(a)	(b)	(c)	(f)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q.1)	(q.2)	(r)	(s)	(t)	
Line	Account/Category	Source: SCH(h#)	MTS	Allocator Reference	MTS	PL	Total Jurisdiction	Allocator Reference	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	Spcl Acc	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated
48	Allocation Factors																					
49	Percentage Distribution - General Support Facilities	2	1.000000		0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
50	Percentage Distribution - COE Switching	3	1.000000		0.850000	-	0.850000		-	-	-	1.000000	-	-	-	-	-	-	-	-	-	1.000000
51	Percentage Distribution - COE Operator Systems	4	1.000000		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
52	Percentage Distribution - COE Transmission	5	1.000000		0.208647	0.167093	0.375740		-	0.550996	-	-	-	-	0.004300	0.444704	0.153330	0.291374	-	-	-	1.000000
53	Percentage Distribution - Total COE	6	1.000000		0.295750	0.144400	0.440150		-	0.406484	-	0.262273	-	-	0.003172	0.328070	0.113116	0.214954	-	-	-	1.000000
54	Percentage Distribution - IOT Equipment	7	1.000000		0.250000	-	0.250000		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
55	Percentage Distribution - Total C&WF	8	1.000000		0.209175	0.159994	0.369168		-	0.566609	-	-	-	-	0.000001	0.433389	0.282785	0.150604	-	-	-	1.000000
56	Percentage Distribution - Tangible Assets	9	-		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
57	Percentage Distribution - Intangible Assets	10	1.000000		0.244629	0.153608	0.398237		-	-	-	-	-	-	-	-	-	-	-	-	1.000000	1.000000
58	Percentage Distribution of Total TPIS	11	1.000000		0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
59	Percentage Distribution of COE, IOT, C&WF, GSF	RB69 (111)	1.000000		0.244629	0.153608	0.398237		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
60																						
61	Account 6561 - Depreciation Expense TPIS																					
62	General Support Facilities	1 (148)	17,655	49	4,319	2,712	7,031	49	-	3,474	-	835	-	-	10	2,712	1,448	1,264	-	-	-	7,031
63	Central Office Switching	1 (149/150)	47,160	50	40,086	-	40,086	50	-	-	-	40,086	-	-	-	-	-	-	-	-	-	40,086
64	Central Office Operator Systems	1 (151)	0	51	-	-	-	51	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	Central Office Transmission	1 (152)	266,118	52	55,525	44,466	99,991	52	-	55,095	-	-	-	-	430	44,466	15,332	29,135	-	-	-	99,991
66	Information Origination and Termination	1 (153)	0	54	-	-	-	54	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	Cable and Wire Facilities	1 (154)	398,225	55	83,299	63,713	147,012	55	-	83,298	-	-	-	-	0	63,713	41,573	22,141	-	-	-	147,012
68	Total Account 6561 - Depreciation Expense		729,158		183,228	110,892	294,120		-	141,867	-	40,921	-	-	440	110,892	58,353	52,539	-	-	-	294,120
69																						
70	Account 6562 - Depreciation - PHFU	1 (155)	0	58	-	-	-	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	Account 6563 - Amortization of Tangible Assets	1 (156)	0	56	-	-	-	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Account 6564 - Amortization of Intangible Assets	1 (157)	0	57	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73	Account 6565 - Amortization of TPAA	1 (158)	0	58	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74																						
75	Total Depreciation and Amortization Expense		729,158		183,228	110,892	294,120		-	141,867	-	40,921	-	-	440	110,892	58,353	52,539	-	-	-	294,120
76																						
77	Operating Investment Tax Credits	RE (5)	-	58	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	Excess Deferred Tax Amortization	RE (6)	-	58	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	Environmental Tax	RE (7)	-	58	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	Allowance for Funds Used During Construction	RE (8)	-	58	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	Fixed Charges	RE (9)	-	147	-	-	-	59	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	Adjustments for Federal Income Taxes	RE (10)	234	147	53	37	90	59	-	45	-	11	-	-	0	35	19	16	-	-	-	90
83	Adjustments for State Income Taxes	RE (11)	234	147	53	37	90	59	-	45	-	11	-	-	0	35	19	16	-	-	-	90

(a)	(b)	(c)	(f)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q.1)	(q.2)	(r)	(s)	(t)	
Line	Account/Category	Source: SCH(h#)	MTS	Allocator Reference	MTS	PL	Jurisdiction	Allocator Reference	Carrier Common Line	Base Factor Portion	Eq Acc	Local Switching	Information	Tandem Switching	Other Transport	Spcl Acc	DSL / Broadband	Other SpA	B&C	Interexchange	Other	Total Allocated
81	Allocation Factors																					
82	Marketing Factor	C (1)	1.000000		0.555017	-	0.555017															
83	Weighted Standard Work Seconds	T-1 (15)	1.000000		-	-	-					1.000000										1.000000
84	Subscriber Line Usage	T-1 (23)	1.000000		0.306920	-	0.306920															
85	End User Service Order Processing Factor	C (2)	1.000000		-	0.106240	0.106240															
86	End User Presub Service Order Processing Factor	C (3)	1.000000		1.000000	-	1.000000															
87	End User Payment & Collection Factor	C (4)	1.000000		0.559813	-	0.559813	T-2 (11)	-	1.000000	-	-	-	-	-	-			-	-	-	1.000000
88	End User Bill Inquiry Factor	C (5)	1.000000		0.559813	-	0.559813															
89	IXC Service Order Processing Factor	C (6)	1.000000		1.000000	-	1.000000															
90	Carrier Billed Revenue Factor	C (7)	1.000000		0.506707	-	0.506707															
91	IXC Bill Inquiry Factor	C (8)	1.000000		1.000000	-	1.000000															
92	Coin Collection and Administration Factor	C (9)	1.000000		0.306920	-	0.306920															
93	Toll Ticket Processing Factor	C (10)	1.000000		0.524659	-	0.524659															
94	Other Billing and Collection Factor	C (11)	1.000000		0.333333	-	0.333333															
95	% Distribution (COE, IOT, CWF, GSF)	59	1.000000		1.000000	-	1.000000		-	0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1.000000
96	% Distribution (COE, IOT, CWF, GSF)-CL-SW, Transport only		1.000000		0.500000	-	0.500000	P69.406(a)(1)	-	0.804410	-	0.193251	-	-	0.002339	-	-	-	-	-	-	1.000000
97	% Distribution (COE, IOT, CWF, GSF)-CL-SW, Transport, SA		1.000000		0.244629	0.153608	0.398237	P69.407(b)	-	-	-	0.234668	-	-	0.002840	0.762493	0.407201	0.355292	-	-	-	1.000000
98																						
99	Account 6610 - Marketing Expense	1 (163)	44,901	82	24,921	-	24,921	95	-	12,314	-	2,958	-	-	36	9,612	5,133	4,479	-	-	-	24,921
100																						
101	Account 6621 - Operator Services	1 (164)	-	83	-	-	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102																						
103	Account 6622 - Number Services																					
104	Classified Directory Expense	1 (166)	-	Direct Asgn.	-	-	-	Direct Asgn														-
105	Alpha Listing Directory Expense	1 (167)	-	84	-	-	-	Direct Asgn														-
106	Foreign Directory Expense	1 (168,171)	-	Study	-	-	-	Direct Asgn														-
107	Total Number Services Expense		-		-	-	-															-
108																						
109	Account 6623 - Customer Services																					
110	Category 1 - Customer Services																					
111	End User Service Order Processing	1 (174)	31,579	85	-	3,355	3,355	Direct Asgn								3,355	1,812	1,543	-	-	-	3,355
112	End User Presubscribed Service Order Processing	1 (175)	49,441	86	49,441	-	49,441	96	-	39,771	-	9,555	-	-	116	-	-	-	-	-	-	49,441
113	End User Payment & Collection	1 (176)	123,987	87	69,410	-	69,410	87 & DA	-	69,410	-	-	-	-	-	-	-	-	-	-	-	69,410
114	End User Bill Inquiry	1 (177)	22,325	88	12,498	-	12,498	87 & DA	-	12,498	-	-	-	-	-	-	-	-	-	-	-	12,498
115	IXC Service Order Processing	1 (178)	15,295	89	15,295	-	15,295	96 & DA	-	12,303	-	2,956	-	-	36	-	-	-	-	-	-	15,295
116	IXC Payment & Collection	1 (179)	17,204	90	8,717	-	8,717	96 & DA	-	7,012	-	1,685	-	-	20	-	-	-	-	-	-	8,717
117	IXC Bill Inquiry	1 (180)	10,759	91	10,759	-	10,759	96 & DA	-	8,655	-	2,079	-	-	25	-	-	-	-	-	-	10,759
118	Coin Collection & Administration	1 (181)	0	92	-	-	-	Direct Asgn	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	Category 1 - Customer Services		270,590		166,120	3,355	169,475		-	149,649	-	16,274	-	-	197	3,355	1,812	1,543	-	-	-	169,475
120	Percentage Distribution		1.000000		0.613917	0.012399	0.626315		-	0.883015	-	0.096027	-	-	0.001162	0.019796	0.010694	0.009102	-	-	-	1.000000
121																						
122	Category 2 - Customer Services																					
123	Toll Ticket Processing	1 (183)	0	93	-	-	-	Direct Asgn												-	-	-
124	Other Billing and Collection	1 (184)	35,368	94	11,789	-	11,789	Direct Asgn											11,789	-	-	11,789
125	End User Access Billing	1 (185)	1,861	95	1,861	-	1,861	Direct Asgn		1,861	-	-	-	-	-	-	-	-	-	-	-	1,861
126	Carrier Access Billing	1 (186)	120,267	96	60,134	-	60,134	97	-	-	-	14,111	-	-	171	45,851	24,486	21,365	-	-	-	60,134
127	Category 2 - Customer Services		157,496		73,784	-	73,784		-	1,861	-	14,111	-	-	171	45,851	24,486	21,365	11,789	-	-	73,784
128	Percentage Distribution		1.000000		0.468481	-	0.468481		-	0.025222	-	0.191253	-	-	0.002314	0.621428	0.331867	0.289561	0.159782	-	-	1.000000
129																						
130	Operator, Number, Cat. 1&2 Cust Svcs Subtotal		428,086		239,904	3,355	243,259		-	151,510	-	30,386	-	-	368	49,206	26,299	22,907	11,789	-	-	243,259
131	Percentage Distribution - Operator, Number, Cat. 1 & 2 C/S		1.000000		0.560410	0.007837	0.568247		-	0.622834	-	0.124911	-	-	0.001512	0.202280	0.108111	0.094169	0.048464	-	-	1.000000
132																						
133	Cat. 3 - Other Services																					
134	TRS Services		10,394	Direct Asgn.	10,394	-	10,394	131	-	6,474	-	1,298	-	-	16	2,102	1,124	979	504	-	-	10,394
135	Other Services		0	131	-	-	-	131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
136	Category 3 - Other Services		10,394		10,394	-	10,394		-	6,474	-	1,298	-	-	16	2,102	1,124	979	504	-	-	10,394
137																						
138	Total Account 6623 - Customer Services Expense		438,480		250,298	3,355	253,653		-	157,983	-	31,684	-	-	383	51,309	27,423	23,886	12,293	-	-	253,653
139	Percentage Distribution		1.000000		0.570830	0.007651	0.578481		-	0.622834	-	0.124911	-	-	0.001512	0.202280	0.108111	0.094169	0.048464	-	-	1.000000
140																						
141	Total Customer Operations Expense		483,381		275,218	3,355	278,573		-	170,298	-	34,642	-	-	419	60,921	32,556	28,365	12,293	-	-	278,573
142	Percentage Distribution		1.000000		0.569361	0.006941	0.576302		-	0.611320	-	0.124356	-	-	0.001505	0.218690	0.116867	0.101823	0.044129	-	-	1.000000

(a)	(b)	(c)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(q-1)	(q-2)	(r)	(s)	(t)			
Line	Account/Category	Source/ SCH(In)	MTS	Allocated Reference	MTS	PL	Jurisdiction	Allocated Reference	Carrier/Com Line	Base Factor Portion	Eq Acc	Local Switching	Information	Trunking Switching	Other Transport	Spcl Acc	DSL / Broadband	Other SpA	B&C	Interexchange	Other	
143	Allocation Factors																					
144	Big Three Expenses	165	1,000,000		0.310997	0.120745	0.431742			0.584291	-	0.081179	-	-	0.001079	0.323352	0.181727	0.141625	0.010100	-	-	1,000,000
145	Equal Access Factor	T-1 (14)	1,000,000		0.869296	-	0.869296			-	-	-	-	-	-	-	-	-	-	-	-	-
146	Percentage Distribution - Total TPIS	11	1,000,000		0.244629	0.153608	0.398237			0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1,000,000
147	Percentage Distribution - Net Telephone Plant	RB09 (180)	1,000,000		0.228569	0.157115	0.385664			0.524241	-	0.067212	-	-	0.001181	0.407566	0.228244	0.179122	-	-	-	1,000,000
148	Percentage Distribution - General Support Facilities	2	1,000,000		0.244629	0.153608	0.398237			0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1,000,000
149	Percentage Distribution - COE Switching	3	1,000,000		0.850000	-	0.850000			-	-	1.000000	-	-	-	-	-	-	-	-	-	1,000,000
150	Percentage Distribution - COE Transmission	5	1,000,000		0.208647	0.167093	0.375740			0.550996	-	-	-	-	0.004300	0.444704	0.153330	0.291374	-	-	-	1,000,000
151	Percentage Distribution - Total C&WF	8	1,000,000		0.209175	0.159994	0.369168			0.566609	-	-	-	-	0.000001	0.433389	0.282785	0.150604	-	-	-	1,000,000
152	Percentage Distribution (COE, IOT, CWF, GSF)	59	1,000,000		0.244629	0.153608	0.398237			0.494133	-	0.118711	-	-	0.001437	0.385720	0.205989	0.179730	-	-	-	1,000,000
153	Account 6110 - Network Support Expenses	16	14,299		3,498	2,196	5,694	16	-	2,814	-	676	-	-	8	2,196	1,173	1,023	-	-	-	5,694
154	Account 6120 - General Support Expenses	20	537,809		131,564	82,612	214,175	20	-	105,831	-	25,425	-	-	308	82,612	44,118	38,494	-	-	-	214,175
155	Account 6210 - Central Office Switching Expenses	22	79,048		23,378	11,415	34,793	22	-	-	-	34,793	-	-	-	-	-	-	-	-	-	34,793
156	Account 6220 - Operators Systems Expense	23	0		-	-	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-
157	Account 6230 - Central Office Transmission Expense	24	284,139		84,034	41,030	125,064	24	-	68,910	-	-	-	-	538	55,616	19,176	36,440	-	-	-	125,064
158	Account 6310 - Information Orig/Term Expense	27	0		-	-	-	27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
159	Account 6410 - Cable & Wire Facilities Expense	28	1,134,993		237,412	181,592	419,004	28	-	237,411	-	570	-	-	0	181,592	118,488	63,104	-	-	-	419,004
160	Account 6510 - Other P.P. & E. Expenses	36	12,067		2,952	1,854	4,806	36	-	2,375	-	570	-	-	7	1,854	990	864	-	-	-	4,806
161	Account 6530 - Network Operations Expense	40	57,006		13,945	8,757	22,702	40	-	11,218	-	2,695	-	-	33	8,757	4,676	4,080	-	-	-	22,702
162	Account 6540 - Access Expense	44	112,277		112,277	-	112,277	44	-	112,277	-	-	-	-	-	-	-	-	-	-	-	112,277
163	Accounts 6610, 6620 - Customer Operations Expenses	141	483,381		275,218	3,355	278,573	141	-	170,298	-	34,642	-	-	419	60,921	32,556	28,365	12,293	-	-	278,573
164	Total Big Three Expenses (P36.392(c))		2,715,019		884,279	332,809	1,217,088		-	711,133	-	98,801	-	-	1,313	393,547	221,177	172,370	12,293	-	-	1,217,088
165	Percentage Distribution - Big Three Expenses		1,000,000		0.325699	0.122581	0.448280		-	0.584291	-	0.081179	-	-	0.001079	0.323352	0.181727	0.141625	0.010100	-	-	1,000,000
166																						
167	Account 6710 - Executive and Planning Expense	1 (197)	157,762	144	49,063	19,049	68,113	144	-	39,797	-	5,529	-	-	73	22,024	12,378	9,646	688	-	-	68,113
168																						
169	Account 6720 - General and Admin. Expense																					
170	Account 6720 - General and Admin. Expense	1 (199-206)	508,509	144	158,145	61,400	219,545	144	-	128,278	-	17,822	-	-	237	70,990	39,897	31,093	2,217	-	-	219,545
171	Account 6720 - General and Admin Expense (Direct)	1 (207-210)	87,434	Study	87,434	-	87,434	144	-	51,087	-	7,098	-	-	94	28,272	15,889	12,383	883	-	-	87,434
172	Account 6720 - Equal Access Expenses	1 (162)	0	145	-	-	-	Direct Asgn	-	-	-	-	-	-	-	-	-	-	-	-	-	-
173	Account 6720 - General and Admin. Expense		595,943		245,579	61,400	306,979		-	179,365	-	24,920	-	-	331	99,262	55,786	43,476	3,101	-	-	306,979
174																						
175	Total Corporate Operations Expense (unlimited)		753,705		294,642	80,449	375,091		-	219,162	-	30,449	-	-	405	121,286	68,164	53,122	3,789	-	-	375,091
176	% Distribution - Corporate Operations Expense		1,000,000		0.390925	0.106738	0.497663		-	0.584291	-	0.081179	-	-	0.001079	0.323352	0.181727	0.141625	0.010100	-	-	1,000,000
177																						
178	Corporate Operations Expense (limited)	Allowable %																				
179	6710 - Executive & Planning Expense	100.0000%	157,762	USF(44)	49,063	19,049	68,113	144	-	39,798	-	5,529	-	-	73	22,024	12,378	9,647	688	-	-	68,113
180	6720 - General and Admin. Expense	100.0000%	508,509	USF(44)	158,145	61,400	219,545	144	-	128,278	-	17,822	-	-	237	70,990	39,897	31,093	2,217	-	-	219,545
181	6720 - General and Admin Expense (Direct)	100.0000%	87,434	USF(44)	87,434	-	87,434	144	-	51,087	-	7,098	-	-	94	28,272	15,889	12,383	883	-	-	87,434
182	6720 - Equal Access Expenses	100.0000%	0	USF(44)	-	-	0	Direct Asgn	-	-	-	-	-	-	-	-	-	-	-	-	-	-
183	Total Corporate Operations Expense (unlimited)		753,705		294,642	80,449	375,092		-	219,163	-	30,449	-	-	405	121,287	68,164	53,122	3,789	-	-	375,092
184	% Distribution - Corporate Operations Expense				0.390925	0.106738	0.497664		-	0.584291	-	0.081179	-	-	0.001079	0.323352	0.181727	0.141625	0.010100	-	-	1,000,000
185	Disallowed Corp Ops Expenses - Common Line	\$	-		\$	-	\$	1	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1
186																						
187	Account 7200 - Other Operating Taxes																					
188	Account 7200 - Regulatory Fees	1 (227-228)	2,724	Study	2,724	-	2,724	152	-	1,346	-	323	-	-	4	1,051	561	490	-	-	-	2,724
189	Account 7200 - Other Operating Taxes	1 (226)	38,608	146	9,445	5,930	15,375	152	-	7,597	-	1,825	-	-	22	5,930	3,167	2,763	-	-	-	15,375
190	Account 7200 - Other Operating Taxes		41,332		12,169	5,930	18,099		-	8,943	-	2,149	-	-	26	6,981	3,728	3,253	-	-	-	18,099
191																						
192	Other Revenues and Expenses																					
193	Account 5240 - Rent Revenue related to GSF	1 (49)	0	148	-	-	-	148	-	-	-	-	-	-	-	-	-	-	-	-	-	-
194	Account 5240 - Rent Revenue related to COE Switching	1 (50)	0	149	-	-	-	149	-	-	-	-	-	-	-	-	-	-	-	-	-	-
195	Account 5240 - Rent Revenue related to COE Transmission	1 (51)	0	150	-	-	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
196	Account 5240 - Rent Revenue related to C&WF	1 (52)	0	151	-	-	-	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
197	Account 7370 - Special Charges	1 (239)	0	176	-	-	-	152	-	-	-	-	-	-	-	-	-	-	-	-	-	-
198	Account 7540 - Interest on Customer Deposits	1 (254)	0	147	-	-	-	152	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199	Total Other Revenues and Expenses		-		-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-