

The Chillicothe Telephone Company

Ohio: COSA 300597

PYCOS 2015 Historical

May 16, 2016

Uncapped

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REVENUE REQUIREMENT SUMMARY

12 Month Study Period Ended

PYCOS 12/31/2015

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	PL (c)	
1	Net Telecom Plant	S-2, Ln 45	25,950,547	5,948,106	2,722,516	17,279,925
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	25,950,547	5,948,106	2,722,516	17,279,925
6	Rate of Return	RECORDS	-	11.25%	11.25%	11.25%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	2,919,437	669,162	306,283	1,943,992
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	2,919,437	669,162	306,283	1,943,992
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	44,446	9,637	4,007	30,802
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	2,874,991	659,525	302,276	1,913,190
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	495,473	339,755	155,718	-
25	Operating Expenses & Taxes	S-3, Ln 17	20,052,649	4,637,394	1,512,531	13,902,724
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	23,467,559	5,646,312	1,974,532	15,846,715
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	23,467,559	5,646,312	1,974,532	15,846,715
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES						
32	FIT Taxable Income	Ln 22 + Ln 37	1,457,274	999,280	457,994	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	34.0000%	0.0000%	0.0000%	0.0000%
35	State Income Tax Requirement					
TOLL PORTION						
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%	35.0000%	35.0000%	
37	Gross Fed Inc Tax Requirement		495,473	339,755	155,718	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	495,473	339,755	155,718	

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**  
**PYCOS 12/31/2015**

The Chillicothe Telephone Company  
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA		Other
				MSG (b)	PL (c)	Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	18,420,236	3,993,944	1,660,758	12,765,534
2	2210 COE - Switching	S-5, Ln 38	12,275,026	1,091,924	-	11,183,102
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	31,937,409	7,673,035	2,740,535	21,523,840
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	188,225	47,056	-	141,169
6	2410 C&WF	S-7, Ln 55	90,958,558	20,537,077	9,463,375	60,958,107
7	Total COE, IOT, C&WF	Ln 2...6	135,359,218	29,349,091	12,203,909	93,806,217
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.6824%	9.0159%	69.3017%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	153,779,454	33,343,036	13,864,667	106,571,751
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.6824%	9.0159%	69.3017%
12	2690 Intangible Assets	S-8, Ln 35	-	-	-	-
13	2001 TELECOM PLANT IN SVC	Ln 10+12	153,779,454	33,343,036	13,864,667	106,571,751
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.6824%	9.0159%	69.3017%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	153,779,454	33,343,036	13,864,667	106,571,751
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.6824%	9.0159%	69.3017%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	541,822	117,480	48,850	375,492
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	154,321,276	33,460,515	13,913,518	106,947,243
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	117,066,875	25,202,279	10,337,455	81,527,142
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	4,349,895	943,150	392,178	3,014,567
33	4360 Other Deferred Credits - Net	S-15, Ln 66	159,422	34,566	14,373	110,482
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	32,745,084	7,280,521	3,169,511	22,295,052
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.2339%	9.6794%	68.0867%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	475,287	107,313	49,449	318,525
39	Cash Working Capital	S-9, Ln 33	593,635	140,567	41,063	412,005
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	7,863,459	1,580,294	537,508	5,745,658
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	25,950,547	5,948,106	2,722,516	17,279,925
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.9209%	10.4912%	66.5879%

**SEPARATED EXPENSE SUMMARY**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

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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	3,118,000	664,300	263,775	2,189,925
3	PI Nonspec Account 6530	S-12, Ln 23	1,659,846	359,894	149,651	1,150,301
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,270,359	191,294	-	1,079,065
5	TOTAL BIG THREE EXPENSES	Ln 2..4	6,048,205	1,215,488	413,426	4,419,291
6	Distribution of Line 5	Ln 5/5a	100.0000%	20.0967%	6.8355%	73.0678%
7	Plant Specific Expenses	S-11, Ln 33	5,305,173	1,138,531	460,969	3,705,673
8	Plant Nonspecific Expenses	S-12, Ln 39	8,522,935	2,224,424	715,637	5,582,875
9	Customer Operations Expenses	S-13, Ln 60	1,270,359	191,294	-	1,079,065
10	Corporate Operations Expenses	S-14, Ln 22	4,703,403	1,019,749	315,127	3,368,528
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	33,375	7,236	2,236	23,903
13	TOTAL OPERATING EXPENSES	Ln 7..12	19,835,245	4,581,233	1,493,969	13,760,043
14	Operating Taxes	S-14, Ln 31	217,404	56,161	18,562	142,680
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	20,052,649	4,637,394	1,512,531	13,902,724
18	Distribution of Line 17	Ln 17/17a	100.0000%	23.1261%	7.5428%	69.3311%
19	Total Depr & Amort	S-12, Ln 38	6,361,280	1,395,418	565,464	4,400,398
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	13,691,369	3,241,977	947,067	9,502,325
22	Distribution of Line 21	Ln 21/21a	100.0000%	23.6790%	6.9173%	69.4038%

**GENERAL SUPPORT FACILITIES**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

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		Source	Total Company (a)	Interstate		State/Local
				InterLATA		
Line	Description			MSG (b)	PL (c)	Other (l)
SEPARATIONS FACTORS						
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	20.0967%	6.8355%	73.0678%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.6824%	9.0159%	69.3017%
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	18,420,236	3,993,944	1,660,758	12,765,534
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	18,420,236	3,993,944	1,660,758	12,765,534
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.6824%	9.0159%	69.3017%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	18,420,236	3,993,944	1,660,758	12,765,534
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.6824%	9.0159%	69.3017%

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**  
**PYCOS 12/31/2015**

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May 16, 2016 Uncapped			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%	3.1500%		96.8500%
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%
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	160,783	52,946	-	107,837
31	Total Cat 2	Ln 29..30	160,783	52,946	-	107,837
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	12,114,243	1,038,978	-	11,075,265
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	12,114,243	1,038,978	-	11,075,265
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	12,275,026	1,091,924	-	11,183,102
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8955%	0.0000%	91.1045%

**CENTRAL OFFICE EQUIPMENT**  
**12 Month Study Period Ended**  
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May 16, 2016 Uncapped			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	1,453,869	-	1,453,869	-
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	26,493,182	6,623,296	-	19,869,887
66	PL and Local	Ln 75c..i	162,902		13,298	149,604
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	16,036	15,938	8	90
75	COE Cat 4.13 Assigned Investment	Note 1	26,656,084	26,493,182	13,298	149,604

Note 1: Cost per Loop =

1,662.2652

**CENTRAL OFFICE EQUIPMENT**  
**12 Month Study Period Ended**  
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May 16, 2016 Uncapped			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%	90.0513%	9.9487%
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	2,483,267	1,049,739		1,433,528
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	86,054	-	77,493	8,561
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	31,937,409	7,673,035	2,740,535	21,523,840
95	TOTAL COE TRANSMISSION	Ln 94	31,937,409	7,673,035	2,740,535	21,523,840
96	Distribution of Line 95	Ln 95/95a	100.0000%	24.0252%	8.5810%	67.3938%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	44,212,435	8,764,958	2,740,535	32,706,942
98	Distribution of Line 97	Ln 97/97a	100.0000%	19.8246%	6.1986%	73.9768%

Interstate	State/Local
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Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
<b>ASSIGNMENT OF COE CAT 4.23</b>							
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	2,483,267	2,483,267	-	-	-
102	All Other PL & TWX	Note 1	-	-	-	-	-

Note 1: Cost per termination =

2,483,267

**INFORMATION ORIGIN/TERM EQUIPMENT**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

The Chillicothe Telephone Company  
Ohio: COSA 300597  
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
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%
<b>IOT EQUIPMENT SEPARATION</b>						
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	188,225	47,056		141,169
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	188,225	47,056	-	141,169
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	188,225	47,056	-	141,169
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%



**CABLE & WIRE FACILITIES**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

The Chillicothe Telephone Company  
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**SHEET 1 OF 2**

May 16, 2016

Uncapped

				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%	0.0000%	100.0000%	
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	447,332			447,332	
13	1.2 Inter PL, WATS	Ln 28c..d	39,763		39,763		
14	1.3 Jointly Used	Ln 28b*1	79,217,468	19,804,367		59,413,101	
15	Direct Assignment	Ln 15a*2	-	-	-	-	
16	Total Category 1	Ln 12..15	79,704,562	19,804,367	39,763	59,860,432	
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	8,275,021		8,272,315	2,706	
25	Total Category 2	Ln 18..23	8,275,021	-	8,272,315	2,706	

				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	16,036	15,938	8	90
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.3889%	0.0499%	0.5612%
28	Cat 1 - EX Line x/WB	Ln 28a*27	79,704,562	79,217,468	39,763	447,332

Note 1: Cost per loop =

4,970

**CABLE & WIRE FACILITIES**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

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**SHEET 2 OF 2**

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
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%		92.4236%	7.5764%
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%	92.4236%	7.5764%
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%
<b>C&amp;WF CAT 3-4 SEPARATION</b>						
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	1,733,301	732,710		1,000,591
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	1,245,674	-	1,151,297	94,377
49	Total Category 3	Ln 40..48	2,978,975	732,710	1,151,297	1,094,969
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	90,958,558	20,537,077	9,463,375	60,958,107
56	Distribution of Line 55	Ln 55/55a	100.0000%	22.5785%	10.4041%	67.0175%

Interstate	State/Local
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Line	Description	Source	Joint Msg Excl			
			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	1,733,301	1,733,301	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,733.3010

**AMORTIZABLE ASSETS**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

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May 16, 2016 Uncapped				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%	21.6824%	9.0159%	69.3017%	
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.8955%	0.0000%	91.1045%	
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%	24.0252%	8.5810%	67.3938%	
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%	22.5785%	10.4041%	67.0175%	
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%	21.6824%	9.0159%	69.3017%	
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**  
**PYCOS 12/31/2015**

The Chillicothe Telephone Company  
Ohio: COSA 300597  
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May 16, 2016 Uncapped			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%	21.6824%	9.0159%	69.3017%
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%	22.5785%	10.4041%	67.0175%
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%	23.6790%	6.9173%	69.4038%
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	541,822	117,480	48,850	375,492
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	541,822	117,480	48,850	375,492
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	475,287	107,313	49,449	318,525
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	475,287	107,313	49,449	318,525
31	Cash Working Capital	Ln 31a*8	593,635	140,567	41,063	412,005
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	593,635	140,567	41,063	412,005
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**  
**PYCOS 12/31/2015**

The Chillicothe Telephone Company  
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May 16, 2016 Uncapped			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%	21.6824%	9.0159%	69.3017%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	21.6811%	6.7000%	71.6189%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	22.2339%	9.6794%	68.0867%
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%	20.0967%	6.8355%	73.0678%
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	33,375	7,236	2,236	23,903
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	44,446	9,637	4,007	30,802
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	44,446	9,637	4,007	30,802
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**  
**PYCOS 12/31/2015**

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May 16, 2016 Uncapped			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%	21.6824%	9.0159%	69.3017%
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%	19.8246%	6.1986%	73.9768%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	19.8246%	6.1986%	73.9768%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	19.8246%	6.1986%	73.9768%
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%	22.5785%	10.4041%	67.0175%
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	166,373	36,074	15,000	115,299
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	166,373	36,074	15,000	115,299
16	6120 General Support Expenses	Ln 16a*1	2,020,800	438,157	182,194	1,400,448
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	2,020,800	438,157	182,194	1,400,448
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	123,162	24,416	7,634	91,111
21	6230 Transmission	Ln 21a*6	1,318,365	261,361	81,720	975,284
22	TOTAL COE EXPENSES	Ln 19..21	1,441,527	285,778	89,354	1,066,395
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	1,676,473	378,522	174,421	1,123,529
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,676,473	378,522	174,421	1,123,529
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,118,000	664,300	263,775	2,189,925
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,305,173	1,138,531	460,969	3,705,673

**PLANT NON-SPECIFIC EXPENSES**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

The Chillicothe Telephone Company  
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May 16, 2016 Uncapped			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%	21.6824%	9.0159%	69.3017%
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%	21.6824%	9.0159%	69.3017%
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%	21.6824%	9.0159%	69.3017%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8955%	0.0000%	91.1045%
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%	24.0252%	8.5810%	67.3938%
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%	22.5785%	10.4041%	67.0175%
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	5,791	1,256	522	4,013
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	5,791	1,256	522	4,013
21	6530 Network Operations Exp	Ln 21a*3	1,659,846	359,894	149,651	1,150,301
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	1,659,846	359,894	149,651	1,150,301
24.a	6540 Access Expense	Ln 24a*5.a	28,162	-	-	28,162
24.b	6540 USF Expense - Direct	Ln 24a*5.b	467,856	467,856	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	348,805	75,629	31,448	241,728
27	Depr - COE - Switching	Ln 27a*7	503,064	44,750	-	458,314
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,149,429	516,405	184,442	1,448,582
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,359,982	758,633	349,574	2,251,774
32	Direct Assignment	Ln 32a*12	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	6,361,280	1,395,418	565,464	4,400,398
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	8,522,935	2,224,424	715,637	5,582,875

**CUSTOMER OPERATIONS EXPENSES**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

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				Interstate	State/Local	
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
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%	3.1500%	0.0000%	96.8500%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
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%
<b>MARKETING EXPENSES SEPARATION</b>						
18	6610 Marketing Expenses	Ln 18a*1	9,957	1,815	-	8,142
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	9,957	1,815	-	8,142
<b>SERVICES EXPENSES SEPARATION</b>						
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-	-	-
24	Direct Assignment	Ln 24a*4	46,097	1,452	-	44,645
25	Total Tel Oper Svc Exp	Ln 23..24	46,097	1,452	-	44,645
26	Published Direct Listings:					
27	Classified	Ln 27a*5	301,308	-	-	301,308
28	Vacant	Ln 28a*6	-	-	-	-
29	Alpha	Ln 29a*7	211,197	18,113	-	193,084
30	Foreign	Ln 30a*8	-	-	-	-
31	Direct Assignment	Ln 31a*9	-	-	-	-
32	Total Publ Direct List	Ln 27..31	512,505	18,113	-	494,392
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	84,960	6,618	-	78,342
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	173,268	2,712	-	170,556
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	79,438	2,998	-	76,440
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	337,666	12,327	-	325,339



**CUSTOMER OPERATIONS EXPENSES**  
**12 Month Study Period Ended**  
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
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%
<b>SERVICES EXP SEPARATION (Cont'd)</b>						
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-	-	-
49	Cat 2 - CSE Other B&C	Ln 49a*44	171,180	31,463	-	139,717
50	Cat 2 - CSE CABs	Ln 50a*45	133,663	66,832	-	66,832
51	Cat 2 - Direct Assignment	Ln 51a*46	9,009	9,009	-	-
52	Total Cat 2 - CSE	Ln 48..51	313,852	107,304	-	206,548
53	Total All Other Cat 1 & 2	Ln 42+52	651,518	119,631	-	531,887
54	Distribution of Line 53	Ln 53/53a	100.0000%	18.3619%	0.0000%	81.6381%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	50,282	50,282	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	50,282	50,282	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	701,800	169,913	-	531,887
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,260,402	189,479	-	1,070,923
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,270,359	191,294	-	1,079,065

**CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE**  
**12 Month Study Period Ended**  
**PYCOS 12/31/2015**

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				(b)	(c)	(d)
<b>SEPARATIONS FACTORS</b>						
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.0967%	6.8355%	73.0678%
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%	21.6824%	9.0159%	69.3017%
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%
<b>CORPORATE OPER EXP SEPARATIONS</b>						
12	6710 Exec & Planning Expenses					
13	EAS	Ln 13a*1	-	-	-	-
14	All Other	Ln 14a*2	1,076,873	216,416	73,610	786,848
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,076,873	216,416	73,610	786,848
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	3,533,266	710,069	241,517	2,581,680
19.b	NECA Requests & Cost Studies	Direct	93,264	93,264	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	3,626,530	803,333	241,517	2,581,680
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	4,703,403	1,019,749	315,127	3,368,528
23	Distribution of Line 22	Ln 22/22a	100.0000%	21.6811%	6.7000%	71.6189%
<b>OPERATING TAXES SEPARATIONS</b>						
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	205,883	44,640	18,562	142,680
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	217,404	56,161	18,562	142,680
<b>ALLOWANCES AND DISALLOWANCES</b>						
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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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
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%	21.6824%	9.0159%	69.3017%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8955%	0.0000%	91.1045%
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%	24.0252%	8.5810%	67.3938%
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%	22.5785%	10.4041%	67.0175%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6824%	9.0159%	69.3017%
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%
<b>RESERVES &amp; DEFERRALS SEPARATION</b>						
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	14,335,831	3,108,348	1,292,510	9,934,972
19	COE - Switching	Ln 19a*3	10,931,008	972,367	-	9,958,641
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	27,066,407	6,502,765	2,322,556	18,241,085
22	Info Orig/Term Equip	Ln 22a*6	120,450	30,113	-	90,338
23	C&WF	Ln 23a*7	64,613,179	14,588,686	6,722,388	43,302,105
24	Direct Assignment	Ln 24a*9	-	-	-	-
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	117,066,875	25,202,279	10,337,455	81,527,142
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 CustomerDeposits	Ln 32a*8	-	-	-	-
33	Direct Assignment	Ln 33a*15	-	-	-	-
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-
35	4100 Net Cur Def Op Inc Taxes					
36	Support Assets	Ln 36a*2	-	-	-	-
37	COE - Switching	Ln 37a*3	-	-	-	-
38	COE - Operator	Ln 38a*4	-	-	-	-
39	COE - Transmission	Ln 39a*5	-	-	-	-
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-
41	C&WF	Ln 41a*7	-	-	-	-
42	Not Classified by Account	Ln 42a*8	-	-	-	-
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	-	-	-	-

**RESERVES & DEFERRALS**  
**12 Month Study Period Ended**  
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
<b>SEPARATIONS FACTORS</b>						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.0967%	6.8355%	73.0678%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.6824%	9.0159%	69.3017%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8955%	0.0000%	91.1045%
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%	24.0252%	8.5810%	67.3938%
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%	22.5785%	10.4041%	67.0175%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.6824%	9.0159%	69.3017%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.6824%	9.0159%	69.3017%
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%	21.6824%	9.0159%	69.3017%
<b>RESERVES &amp; DEFERRALS SEPARATION</b>						
56	4310 Other Long-Term Liabilities	Ln 56a*44	7,863,459	1,580,294	537,508	5,745,658
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	499,181	108,234	45,006	345,941
59	COE - Switching	Ln 59a*46	349,287	31,071	-	318,216
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	908,717	218,321	77,977	612,419
62	Info Orig/Term Equip	Ln 62a*49	5,296	1,324	-	3,972
63	C&WF	Ln 63a*50	2,587,414	584,199	269,196	1,734,019
64	Not Classified by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	4,349,895	943,150	392,178	3,014,567
66	4360 Other Deferred Credits - Net	Ln 66a*52	159,422	34,566	14,373	110,482
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
<b>ACCUM DEPR &amp; AMORT ALLOW/DISALLOW</b>						
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

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REVENUE REQUIREMENT SUMMARY

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SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,428,861	218,047	2,646,908	70,158	-	297,532.98	3,575.23	371,266	-	5,652,448	8,670,622	8,670,622
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,428,861	218,047	2,646,908	70,158	-	297,532.98	3,575.23	371,266	-	5,652,448	8,670,622	8,670,622
6	Rate of Return	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%
7	RETURN ON RATE BASE	273,247	24,530	297,777	7,893	-	33,472.46	402.21	41,767	-	635,900	975,445	975,445
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	273,247	24,530	297,777	7,893	-	33,472.46	402.21	41,767	-	635,900	975,445	975,445
11	7300 Alw Fds Used Dur Const	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	3,454	553	4,007	341	-	585.28	17.39	944	-	8,693	13,644	13,644
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	269,793	23,977	293,770	7,552	-	32,887.18	384.83	40,824	-	627,207	961,801	961,801
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	138,984	12,352	151,336	3,890	-	16,941.88	198.24	21,030	-	323,107	495,473	495,473
25	Operating Expenses & Taxes	1,329,752	278,167	1,607,919	146,014	36,538.52	268,895.34	6,953.31	458,402	83,441.73	4,000,163	6,149,925	6,066,484
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,741,983	315,049	2,057,032	157,797	36,538.52	319,309.68	7,553.77	521,199	83,441.73	4,959,170	7,620,844	7,537,402
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,741,983	315,049	2,057,032	157,797	36,539	319,310	7,554	521,199	83,442	4,959,170	7,620,844	7,537,402
32	RRQ PRE MAG Less AFUDC	1,741,983	315,049	2,057,032	157,797	36,539	319,310	7,554	521,199	83,442	4,959,170	7,620,844	7,537,402
32	Post ICC Reform MAG Adjustments	22,144	4,005	26,149	(191,754)	464	(82,087)	96	(273,281)	-	247,132	-	-
33	RRQ POST MAG	1,764,127	319,054	2,083,181	(33,956)	37,003	237,222	7,650	247,919	83,442	5,206,302	7,620,844	7,537,402
INCOME TAXES													
34	After Tax Income	269,793	23,977	293,770	7,552	-	32,887.18	384.83	40,824	-	627,207	961,801	961,801
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	408,777	36,329	445,106	11,442	-	49,829.07	583.07	61,854	-	950,314	1,457,274	1,457,274
38	Federal Income Tax Requirement	138,984	12,352	151,336	3,890	-	16,941.88	198.24	21,030	-	323,107	495,473	495,473

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

Line	Description	SA xDSL (a)	DSL (b)	Total SA (i)	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
<b>PRE ICC REFORM MAG ALLOCATIONS</b>													
41	NET REVENUE REQUIREMENT	1,741,983	315,049	2,057,032	157,797	36,538.52	319,309.68	7,553.77	521,199	83,441.73	4,959,170	7,620,844	7,537,402
42	Local Switching Support from Cost Study	-	-	-	444,909	-	-	-	444,909	-	-	444,909	444,909
43	Revenue Requirement Subject to MAG Adjustment	1,741,983	315,049	2,057,032	(287,112)	36,538.52	319,309.68	7,553.77	76,290	83,441.73	4,959,170	7,175,935	7,092,493
44	Line Port Reallocation	-	-	-	86,133	-	-	-	86,133	-	(86,133)	-	-
45	Exclude USF Expense	-	-	-	-	-	-	-	-	-	467,856	467,856	467,856
46	Revenue Requirement Subtotal	1,741,983	315,049	2,057,032	(200,978)	36,538.52	319,309.68	7,553.77	162,424	83,441.73	4,405,181	6,708,079	6,624,637
47	Distribution of Line 44	25.97%	4.70%	30.66%	-3.00%	0.54%	4.76%	0.11%	2.42%	1.24%	65.67%	100.00%	98.76%
48	Distribution of Transport Revenue Requ.	0%	0%	0%	0%	0%	100%	0%	100%	0%	0%	100%	100%
49	TIC Revenue Subtraction from Transport	-	-	-	-	-	84,211	-	84,211	-	-	84,211	84,211
50	Subtotal for Re-allocation of TIC Revenues	1,741,983	315,049	2,057,032	(200,978)	36,539	235,099	7,554	78,213	83,442	4,405,181	6,623,868	6,540,426
51	Distribution of Line 46	26.63%	4.82%	31.45%	-3.07%	0.56%	3.59%	0.12%	1.20%	0.00%	67.35%	100.00%	100.00%
52	TIC Revenues Reallocation	22,429	4,056	26,485	(2,588)	470	3,027	97	1,007	-	56,719	84,211	84,211
53	Revenue Requirement with MAG Adjustments	1,764,412	319,106	2,083,517	(203,566)	37,009	238,126	7,651	79,220	83,442	4,929,756	7,175,935	7,092,493
54	MAG Impact for NECA Pool Members	22,429	4,056	26,485	83,546	470	(81,184)	97	2,930	-	(29,415)	-	-
<b>POST ICC REFORM MAG ALLOCATIONS</b>													
55	Revenue Requirement Subject to MAG Adjustment	1,741,983	315,049	2,057,032	(287,112)	36,539	319,310	7,554	76,290	83,442	4,959,170	7,175,935	7,092,493
56	Line Port Reallocation	-	-	-	(185,743)	-	-	-	(185,743)	-	185,743	-	-
57	Exclude USF Expense	-	-	-	-	-	-	-	-	-	467,856	467,856	467,856
58	Revenue Requirement Subtotal	1,741,983	315,049	2,057,032	(472,855)	36,539	319,310	7,554	(109,453)	83,442	4,677,057	6,708,079	6,624,637
59	Distribution of Line 44	25.9684%	4.6966%	30.6650%	-7.0490%	0.5447%	4.7601%	0.1126%	-1.6317%	1.2439%	69.7228%	100.0000%	98.7561%
60	Distribution of Transport Revenue Requ.	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
61	TIC Revenue Subtraction from Transport	-	-	-	-	-	-	-	-	-	-	-	-
62	Subtotal for Re-allocation of TIC Revenues	1,741,983	315,049	2,057,032	(472,855)	36,539	319,310	7,554	(109,453)	83,442	4,677,057	6,708,079	6,624,637
63	Distribution of Line 46	26.2955%	4.7557%	31.0512%	-7.1378%	0.5516%	4.8200%	0.1140%	-1.6522%	0.0000%	70.6010%	100.0000%	100.0000%
64	TIC Revenues Reallocation	22,144	4,005	26,149	(6,011)	464	4,059	96	(1,391)	-	61,389	86,146	86,146
65	Revenue Requirement with MAG Adjustments	1,764,127	319,054	2,083,181	(478,865)	37,003	323,369	7,650	(110,844)	83,442	5,206,302	7,262,081	7,178,639
66	MAG Impact for NECA Pool Members	22,144	4,005	26,149	(191,754)	464	(82,087)	96	(273,281)	-	247,132	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-2 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	1,431,418	229,340	1,660,758	141,388	-	242,563	7,205	391,156	-	3,602,788	5,654,702	5,654,702
2	2210 COE - Switching	-	-	-	1,038,978	-	-	52,946	1,091,924	-	-	1,091,924	1,091,924
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	1,286,666	1,453,869	2,740,535	-	-	1,049,739	-	1,049,739	-	6,623,296	10,413,569	10,413,569
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	47,056	47,056	47,056
6	2410 C&WF	9,231,964	231,411	9,463,375	-	-	732,710	-	732,710	-	19,804,367	30,000,451	30,000,451
7	Total COE, IOT, C&WF	10,518,630	1,685,280	12,203,909	1,038,978	-	1,782,449	52,946	2,874,373	-	26,474,719	41,553,001	41,553,001
8	Distribution of Line 7	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	11,950,048	1,914,619	13,864,667	1,180,366	-	2,025,012	60,151	3,265,529	-	30,077,507	47,207,703	47,207,703
11	Distribution of Line 10	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
12	2690 Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
13	2001 TELECOM PLANT IN SVC	11,950,048	1,914,619	13,864,667	1,180,366	-	2,025,012	60,151	3,265,529	-	30,077,507	47,207,703	47,207,703
14	Distribution of Line 13	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	42,104	6,746	48,850	4,159	-	7,135	212	11,506	-	105,974	166,330	166,330
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	11,992,152	1,921,365	13,913,518	1,184,525	-	2,032,146	60,363	3,277,035	-	30,183,481	47,374,033	47,374,033
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	8,762,454	1,575,001	10,337,455	1,035,256	-	1,598,901	52,756	2,686,913	-	22,515,366	35,539,733	35,539,733
24	3200 Acc Dep-Hld for Fut Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc Tax	338,014	54,165	392,178	33,396	-	57,284	1,702	92,382	-	850,768	1,335,328	1,335,328
30	4360 Other Deferred Credits - Net	12,389	1,985	14,373	1,224	-	2,099	62	3,385	-	31,181	48,940	48,940
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,879,296	290,215	3,169,511	114,650	-	373,862	5,843	494,355	-	6,786,166	10,450,032	10,450,032
33	Distribution of Line 33	27.5530%	2.7772%	30.3302%	1.0971%	0.0000%	3.5776%	0.0559%	4.7307%	0.0000%	64.9392%	100.0000%	100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	39,682	6,358	46,040	3,920	-	6,724	200	10,844	-	99,878	156,762	156,762
36	Cash Working Capital (D)	45,977	7,366	53,344	4,541	-	7,791	231	12,564	-	115,722	181,630	181,630
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	536,095	85,892	621,988	52,953	-	90,845	2,698	146,496	-	1,349,318	2,117,801	2,117,801
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,428,861	218,047	2,646,908	70,158	-	297,533	3,575	371,266	-	5,652,448	8,670,622	8,670,622
44	Distribution of Line 43	28.0125%	2.5148%	30.5273%	0.8091%	0.0000%	3.4315%	0.0412%	4.2819%	0.0000%	65.1908%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-2 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
45	GSF, COE, IOT, C&WF Gross Eq Acs	11,950,048	1,914,619	13,864,667	1,180,366	-	2,025,012	60,151	3,265,529	-	30,077,507	47,207,703	47,207,703
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	11,950,048	1,914,619	13,864,667	1,180,366	-	2,025,012	60,151	3,265,529	-	30,077,507	47,207,703	47,207,703
48	Distribution of Line 47	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	11,950,048	1,914,619	13,864,667	1,180,366	-	2,025,012	60,151	3,265,529	-	30,077,507	47,207,703	47,207,703
50	Distribution of Line 49	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	1,914,619	1,914,619	1,180,366	-	2,025,012	-	3,205,378	-	30,077,507	35,197,504	35,197,504
53	Distribution of Line 52	0.0000%	5.4396%	5.4396%	3.3536%	0.0000%	5.7533%	0.0000%	9.1068%	0.0000%	85.4535%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	11,950,048	-	11,950,048	-	-	-	-	-	-	-	11,950,048	11,950,048
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		100.0000%
57	COE, IOT, C&WF												
58	x/CCL, Ltd Pay, B&C, IX	10,518,630	1,685,280	12,203,909	1,038,978	-	1,782,449	-	2,821,427	-	-	15,025,336	15,025,336
59	Distribution of Line 58	70.0060%	11.2163%	81.2222%	6.9148%	0.0000%	11.8630%	0.0000%	18.7778%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	19,804,367	19,804,367	19,804,367
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	10,518,630	1,685,280	12,203,909	1,038,978	-	1,782,449	52,946	2,874,373	-	6,670,352	21,748,634	21,748,634
63	Distribution of Line 62	48.3646%	7.7489%	56.1135%	4.7772%	0.0000%	8.1957%	0.2434%	13.2163%	0.0000%	30.6702%	100.0000%	100.0000%

Note 1: Equal Access transferred to Local Switch  
Basic for distribution



REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-3

	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1 Plant Spec Exp Accts 6110, 6120												
2 6210, 6220, 6230, 6310, 6410	382,509	79,395	461,904	47,285	-	76,890	2,410	126,585	-	1,011,012	1,599,500	1,599,500
3 Pl Nonspec Account 6510, 6530, 6540	129,435	20,738	150,173	12,785	-	21,934	652	35,370	-	793,636	979,179	979,179
4 Cust Oper Accts 6610, 6620	64,146	10,545	74,691	6,501	24,656	11,153	2	42,313	56,307	17,983	191,294	134,987
5 TOTAL BIG THREE EXPENSES	576,090	110,678	686,768	66,571	24,656	109,977	3,063	204,267	56,307	1,822,631	2,769,973	2,713,666
6 Distribution of Line 5	20.7977%	3.9956%	24.7933%	2.4033%	0.8901%	3.9703%	0.1106%	7.3743%	2.0328%	65.7996%	100.0000%	97.9672%
7 Plant Specific Expenses	382,509	79,395	461,904	47,285	-	76,890	2,410	126,585	-	1,011,012	1,599,500	1,599,500
8 Plant Nonspecific Expenses	584,161	131,476	715,637	58,042	-	124,242	2,958	185,242	-	2,039,182	2,940,060	2,940,060
9 Customer Operations Expenses	64,146	10,545	74,691	6,501	24,656	11,153	2	42,313	56,307	17,983	191,294	134,987
10 Corporate Operations Expenses	277,623	53,337	330,960	32,081	11,882	52,999	1,476	98,438	27,135	878,342	1,334,875	1,307,740
11 7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12 7300 Contributions	2,398	384	2,782	237	-	406	12	655	-	6,035	9,472	9,472
13 TOTAL OPERATING EXPENSES	1,310,836	275,137	1,585,973	144,146	36,539	265,690	6,858	453,233	83,442	3,952,554	6,075,202	5,991,760
14 Operating Taxes	18,915	3,031	21,946	1,868	-	3,205	95	5,169	-	47,609	74,724	74,724
15 Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16 Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
17 TOTAL OPERATING EXP & TAXES	1,329,752	278,167	1,607,919	146,014	36,539	268,895	6,953	458,402	83,442	4,000,163	6,149,925	6,066,484
18 Distribution of Line 17	21.6222%	4.5231%	26.1453%	2.3742%	0.5941%	4.3723%	0.1131%	7.4538%	1.3568%	65.0441%	100.0000%	98.6432%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

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SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(j)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Dist	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	1,431,418	229,340	1,660,758	141,388	-	242,563	7,205	391,156	-	3,602,788	5,654,702	5,654,702
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	1,431,418	229,340	1,660,758	141,388	-	242,563	7,205	391,156	-	3,602,788	5,654,702	5,654,702
8	Distribution of Line 7	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	1,431,418	229,340	1,660,758	141,388	-	242,563	7,205	391,156	-	3,602,788	5,654,702	5,654,702
13	Distribution of Line 12	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-5 SHEET 1 of 3

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistance	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed, Circular)	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	52,946	52,946	-	-	52,946	52,946
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	52,946	52,946	-	-	52,946	52,946
26	Cat 3 - Local Switching	-	-	-	1,038,978	-	-	-	1,038,978	-	-	1,038,978	1,038,978
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	1,038,978	-	-	-	1,038,978	-	-	1,038,978	1,038,978
30	TOTAL COE - SWITCHING	-	-	-	1,038,978	-	-	52,946	1,091,924	-	-	1,091,924	1,091,924
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	95.1511%	0.0000%	0.0000%	4.8489%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	1,038,978	-	-	52,946	1,091,924	-	-	1,091,924	1,091,924
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	95.1511%	0.0000%	0.0000%	4.8489%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non Loop	-	1,453,869	1,453,869	-	-	-	-	-	-	-	1,453,869	1,453,869
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	1,195,875	-	1,195,875	-	-	-	-	-	-	-	1,195,875	1,195,875
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	6,623,296	6,623,296	6,623,296
61	PL and Local	13,298	-	13,298	-	-	-	-	-	-	-	13,298	13,298
62	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
63	- PL	-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
65	4.21 Furn to Others - MSG	-	-	-	-	-	-	-	-	-	-	-	-
66	- PL	-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
69	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
71	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
73	PL	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
74	Cat 4.23 All Other Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	1,049,739	-	1,049,739	-	-	1,049,739	1,049,739
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	77,493	-	77,493	-	-	-	-	-	-	-	77,493	77,493
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	1,286,666	1,453,869	2,740,535	-	-	1,049,739	-	1,049,739	-	6,623,296	10,413,569	10,413,569
101	TOTAL COE - Transmission	1,286,666	1,453,869	2,740,535	-	-	1,049,739	-	1,049,739	-	6,623,296	10,413,569	10,413,569
102	Distribution of Line 100	12.3557%	13.9613%	26.3170%	0.0000%	0.0000%	10.0805%	0.0000%	10.0805%	0.0000%	63.6025%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	1,286,666	1,453,869	2,740,535	1,038,978	-	1,049,739	52,946	2,141,663	-	6,623,296	11,505,493	11,505,493
104	Distribution of Line 103	11.1831%	12.6363%	23.8194%	9.0303%	0.0000%	9.1238%	0.4602%	18.6143%	0.0000%	57.5664%	100.0000%	100.0000%

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	Equiv Loc Exch Sub Lines MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	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												
10	LTD Pay Telephone												
11	All Other IOT - MSG	-	-	-	-	-	-	-	-	-	-	-	-
12	PL	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	47,056	47,056	47,056
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	47,056	47,056	47,056
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%		100.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	47,056	47,056	47,056
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
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SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(j)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
<b>APPORTIONMENT FACTORS</b>													
1	Cat 1.3 Equiv Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
<b>C&amp;WF CAT 1-2 APPORTIONMENT</b>													
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WATS	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	39,763	-	39,763	-	-	-	-	-	-	-	39,763	39,763
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	19,804,367	19,804,367	19,804,367
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	39,763	-	39,763	-	-	-	-	-	-	19,804,367	19,844,130	19,844,130
17	Cat 2 - WB & Exch Trunk												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
20	- PL	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL and DSL Data Only	8,272,315	-	8,272,315	-	-	-	-	-	-	-	8,272,315	8,272,315
25	Total Category 2	8,272,315	-	8,272,315	-	-	-	-	-	-	-	8,272,315	8,272,315

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	79.9000%	20.1000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
44	- PL	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	732,710	-	732,710	-	-	732,710	732,710
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	919,886	231,411	1,151,297	-	-	-	-	-	-	-	1,151,297	1,151,297
54	Total Category 3	919,886	231,411	1,151,297	-	-	732,710	-	732,710	-	-	1,884,006	1,884,006
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	9,231,964	231,411	9,463,375	-	-	732,710	-	732,710	-	19,804,367	30,000,451	30,000,451
63	Distribution of Line 62	30.7728%	0.7714%	31.5441%	0.0000%	0.0000%	2.4423%	0.0000%	2.4423%	0.0000%	66.0136%	100.0000%	100.0000%



REVENUE REQUIREMENT SUMMARY  
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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Land & Support Assets Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	95.1511%	0.0000%	0.0000%	4.8489%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	12.3557%	13.9613%	26.3170%	0.0000%	0.0000%	10.0805%	0.0000%	10.0805%	0.0000%	63.6025%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
6	2410 C&WF Distr	30.7728%	0.7714%	31.5441%	0.0000%	0.0000%	2.4423%	0.0000%	2.4423%	0.0000%	66.0136%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TANGIBLE ASSETS - APPORTIONMENT												
22	2680 Tangible Assets - Leasehold Improve												
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
26	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
27	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
31	TOTAL TANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
	TANGIBLE ASSETS APPORTIONMENT												
33	2690 Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
36	Distribution of Line 35	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	2001 TPIS Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	42,104	6,746	48,850	4,159	-	7,135	212	11,506	-	105,974	166,330	166,330
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	42,104	6,746	48,850	4,159	-	7,135	212	11,506	-	105,974	166,330	166,330
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	39,682	6,358	46,040	3,920	-	6,724	200	10,844	-	99,878	156,762	156,762
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	39,682	6,358	46,040	3,920	-	6,724	200	10,844	-	99,878	156,762	156,762
29	Cash Working Capital	45,977	7,366	53,344	4,541	-	7,791	231	12,564	-	115,722	181,630	181,630
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	45,977	7,366	53,344	4,541	-	7,791	231	12,564	-	115,722	181,630	181,630
32	TOTAL BLENDED CASH WORKING CAPITAL	45,977	7,366	53,344	4,541	-	7,791	231	12,564	-	115,722	181,630	181,630
Disallowed CWC for Corporate Caps													
EQUAL ACCESS INVESTMENT APPORTIONMEN													
32	Equal Access Gross Investment	-	-	-	-	-	-	-	-	-	-	-	-
33	Accum Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
34	Deferred Oper Inc Taxes	-	-	-	-	-	-	-	-	-	-	-	-
35	Unamortized Expenses	-	-	-	-	-	-	-	-	-	-	-	-
36	TOTAL NET EQUAL ACCESS INVESTMENT	-	-	-	-	-	-	-	-	-	-	-	-
37	Distribution of Line 38	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
INVEST ALLOW/DISALLOW APPORTIONMENT													
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
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		A-10											SHEET 1 of 1
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	27.5530%	2.7772%	30.3302%	1.0971%	0.0000%	3.5776%	0.0559%	4.7307%	0.0000%	64.9392%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	Big Three Expenses Distr	20.7977%	3.9956%	24.7933%	2.4033%	0.8901%	3.9703%	0.1106%	7.3743%	2.0328%	65.7996%	100.0000%	97.9672%
OTHER INCOME APPORTIONMENTS													
12	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses												
16	Alw Fds Used During Constr	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	2,398	384	2,782	237	-	406	12	655	-	6,035	9,472	9,472
18	Fixed Charges												
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENTS													
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	3,454	553	4,007	341	-	585	17	944	-	8,693	13,644	13,644
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	3,454	553	4,007	341	-	585	17	944	-	8,693	13,644	13,644
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments												
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-11												SHEET 1 of 1	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	11.1831%	12.6363%	23.8194%	9.0303%	0.0000%	9.1238%	0.4602%	18.6143%	0.0000%	57.5664%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	13.9613%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	30.7728%	0.7714%	31.5441%	0.0000%	0.0000%	2.4423%	0.0000%	2.4423%	0.0000%	66.0136%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	12,929	2,071	15,000	1,277	-	2,191	65	3,533	-	32,541	51,074	51,074
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	12,929	2,071	15,000	1,277	-	2,191	65	3,533	-	32,541	51,074	51,074
17	6120 General Support Expenses	157,034	25,160	182,194	15,511	-	26,610	790	42,912	-	395,245	620,352	620,352
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	157,034	25,160	182,194	15,511	-	26,610	790	42,912	-	395,245	620,352	620,352
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	30,497	-	-	1,554	32,051	-	-	32,051	32,051
22	6230 Transmission	42,390	47,899	90,288	-	-	34,584	-	34,584	-	218,208	343,081	343,081
23	TOTAL COE EXPENSES	42,390	47,899	90,288	30,497	-	34,584	1,554	66,635	-	218,208	375,132	375,132
24	6310 IOT Equip Expenses	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	170,156	4,265	174,421	-	-	13,505	-	13,505	-	365,018	552,944	552,944
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	170,156	4,265	174,421	-	-	13,505	-	13,505	-	365,018	552,944	552,944
33	Plant Spec Exp x/6110, 6120	212,546	52,164	264,710	30,497	-	48,089	1,554	80,140	-	583,226	928,075	928,075
34	TOTAL PLANT SPECIFIC OPERATING EXP	382,509	79,395	461,904	47,285	-	76,890	2,410	126,585	-	1,011,012	1,599,500	1,599,500

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

		A-12											SHEET 1 of 1
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.1511%	0.0000%	0.0000%	4.8489%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	12.3557%	13.9613%	26.3170%	0.0000%	0.0000%	10.0805%	0.0000%	10.0805%	0.0000%	63.6025%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
10	2410 C&WF Distr	30.7728%	0.7714%	31.5441%	0.0000%	0.0000%	2.4423%	0.0000%	2.4423%	0.0000%	66.0136%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	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	450	72	522	44	-	76	2	123	-	1,133	1,778	1,778
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	450	72	522	44	-	76	2	123	-	1,133	1,778	1,778
20	6530 Network Operations Exp	128,985	20,666	149,651	12,740	-	21,857	649	35,247	-	324,647	509,545	509,545
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	128,985	20,666	149,651	12,740	-	21,857	649	35,247	-	324,647	509,545	509,545
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	467,856	467,856	467,856
24	TOTAL ACCOUNTS 6510, 6530, 6540	129,435	20,738	150,173	12,785	-	21,934	652	35,370	-	793,636	979,179	979,179
25	6560 Depr and Amort Expenses												
26	Depr - Support Assets	27,105	4,343	31,448	2,677	-	4,593	136	7,407	-	68,222	107,077	107,077
27	Depr - COE - Switching	-	-	-	42,580	-	-	2,170	44,750	-	-	44,750	44,750
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	86,594	97,847	184,442	-	-	70,649	-	70,649	-	445,756	700,847	700,847
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	341,026	8,548	349,574	-	-	27,066	-	27,066	-	731,567	1,108,208	1,108,208
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	454,726	110,738	565,464	45,257	-	102,308	2,306	149,872	-	1,245,546	1,960,882	1,960,882
39	TOTAL PLANT NONSPEC OPER EXP	584,161	131,476	715,637	58,042	-	124,242	2,958	185,242	-	2,039,182	2,940,060	2,940,060

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-13 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
<b>APPORTIONMENT FACTORS</b>													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	200.0000%	100.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	0.0000%	5.4396%	5.4396%	3.3536%	0.0000%	5.7533%	0.0000%	9.1068%	0.0000%	85.4535%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>MARKETING EXPENSES APPORTIONMENT</b>													
8	6610 Marketing Expenses	460	74	533	45	-	78	2	126	-	1,157	1,815	1,815
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	460	74	533	45	-	78	2	126	-	1,157	1,815	1,815
<b>SERVICES EXPENSES APPORTIONMENT</b>													
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	1,452	-	1,452	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	1,452	-	1,452	-
16	Published Direct Listings	-	-	-	-	18,113	-	-	18,113	-	-	18,113	18,113
17	All Other:												
18	CAT 1 LBOE EU Presub	-	197	197	121	-	208	-	329	-	3,088	3,614	3,614
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	8,449	-	8,449	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	264	264	264
24	Vacant												
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmtd	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmtd	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	197	197	121	-	208	-	329	8,449	3,352	12,327	3,878

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-13 SHEET 2 of 2

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
32	6620 Cat 2 - CSE Other B&C Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	70.0060%	11.2163%	81.2222%	6.9148%	0.0000%	11.8630%	0.0000%	18.7778%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	33.6115%	5.5264%	39.1379%	3.4070%	13.0128%	5.8450%	0.0000%	22.2648%	29.7168%	8.8805%	100.0000%	70.2832%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	31,463	-	31,463	-
38	Cat 2 - CSE CABs	46,786	7,496	54,282	4,621	-	7,928	-	12,549	-	-	66,832	66,832
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	9,009	9,009	9,009
40	Total Cat 2 - CSE	46,786	7,496	54,282	4,621	-	7,928	-	12,549	31,463	9,009	107,304	75,841
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	46,786	7,693	54,479	4,742	18,113	8,136	-	30,992	41,365	12,361	139,197	97,832
43	Distribution of Line 42	33.6115%	5.5264%	39.1379%	3.4070%	13.0128%	5.8450%	0.0000%	22.2648%	29.7168%	8.8805%	100.0000%	70.2832%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	16,901	2,779	19,679	1,713	6,543	2,939	-	11,195	14,942	4,465	50,282	35,340
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	16,901	2,779	19,679	1,713	6,543	2,939	-	11,195	14,942	4,465	50,282	35,340
47	Total All Other - Cat 1, 2, 3	63,687	10,471	74,158	6,456	6,543	11,075	-	24,074	54,855	16,827	169,913	115,058
48	TOTAL SERVICES EXPENSES	63,687	10,471	74,158	6,456	24,656	11,075	-	42,187	56,307	16,827	189,479	133,172
49	TOTAL CUSTOMER OPER EXPENSES	64,146	10,545	74,691	6,501	24,656	11,153	2	42,313	56,307	17,983	191,294	134,987

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-14 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
<b>APPORTIONMENT FACTORS</b>													
1	Big Three Expenses Distr	20.7977%	3.9956%	24.7933%	2.4033%	0.8901%	3.9703%	0.1106%	7.3743%	2.0328%	65.7996%	100.0000%	97.9672%
2	6710 Exec & Planning Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	0.0000%	0.0000%	0.0000%	0.0000%	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)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<b>CORPORATE OPER EXP APPORTIONMENT</b>													
9	6710 Exec & Planning Expenses												
10	All Other	60,319	11,588	71,907	6,970	2,582	11,515	321	21,387	5,896	190,836	290,025	284,130
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	60,319	11,588	71,907	6,970	2,582	11,515	321	21,387	5,896	190,836	290,025	284,130
13	6720 Gen'l and Admin Expenses												
14	All Other	197,908	38,022	235,930	22,869	8,470	37,781	1,052	70,173	19,343	626,140	951,586	932,242
15	NECA Requests & Cost Studies	19,397	3,726	23,123	2,241	830	3,703	103	6,878	1,896	61,367	93,264	91,368
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	217,304	41,748	259,053	25,111	9,301	41,484	1,156	77,051	21,239	687,507	1,044,850	1,023,610
18	TOTAL CORPORATE OPER EXPENSES	277,623	53,337	330,960	32,081	11,882	52,999	1,476	98,438	27,135	878,342	1,334,875	1,307,740
19	TOTAL BLENDED CORPORATE OPER	277,623	53,337	330,960	32,081	11,882	52,999	1,476	98,438	27,135	878,342	1,334,875	1,307,740
19.1	Disallowed Corporate Caps												
<b>OPERATING TAXES APPORTIONMENT</b>													
19	7200 Operating Taxes												
20	Op Fed, State, Loc Income	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	15,999	2,563	18,562	1,580	-	2,711	81	4,372	-	40,268	63,203	63,203
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	2,916	467	3,384	288	-	494	15	797	-	7,340	11,521	11,521
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	18,915	3,031	21,946	1,868	-	3,205	95	5,169	-	47,609	74,724	74,724
<b>EQUAL ACCESS EXP APPORTIONMENT</b>													
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
<b>EXP ALW/DISALLOW APPORTIONMENT</b>													
31	Expense Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-



REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

		A-15											SHEET 1 of 2
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.1511%	0.0000%	0.0000%	4.8489%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	12.3557%	13.9613%	26.3170%	0.0000%	0.0000%	10.0805%	0.0000%	10.0805%	0.0000%	63.6025%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
7	2410 C&WF Distr	30.7728%	0.7714%	31.5441%	0.0000%	0.0000%	2.4423%	0.0000%	2.4423%	0.0000%	66.0136%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
10	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Leasehold Improvements	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	1,114,023	178,487	1,292,510	110,038	-	188,778	5,607	304,423	-	2,803,925	4,400,859	4,400,859
16	COE - Switching	-	-	-	925,218	-	-	47,149	972,367	-	-	972,367	972,367
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	1,090,427	1,232,129	2,322,556	-	-	889,636	-	889,636	-	5,613,129	8,825,322	8,825,322
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	30,113	30,113	30,113
20	C&WF	6,558,004	164,385	6,722,388	-	-	520,486	-	520,486	-	14,068,199	21,311,074	21,311,074
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	8,762,454	1,575,001	10,337,455	1,035,256	-	1,598,901	52,756	2,686,913	-	22,515,366	35,539,733	35,539,733
23	3200 Accum Depr Prop Hld												
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible												
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY  
12 Month Study Period Ended  
PYCOS 12/31/2015

A-15 SHEET 2 of 2

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
Line	Description												
APPORTIONMENT FACTORS													
34	2110 Support Assets Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.1511%	0.0000%	0.0000%	4.8489%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	12.3557%	13.9613%	26.3170%	0.0000%	0.0000%	10.0805%	0.0000%	10.0805%	0.0000%	63.6025%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
39	2410 C&WF Distr	30.7728%	0.7714%	31.5441%	0.0000%	0.0000%	2.4423%	0.0000%	2.4423%	0.0000%	66.0136%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
41	Big Three Expenses Distr	20.7977%	3.9956%	24.7933%	2.4033%	0.8901%	3.9703%	0.1106%	7.3743%	2.0328%	65.7996%	100.0000%	97.9672%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.3138%	4.0557%	29.3695%	2.5004%	0.0000%	4.2896%	0.1274%	6.9174%	0.0000%	63.7131%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	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	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Account	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-	-	-
54	Distribution of Line 53	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55	4310 Other Long-Term Liabilities	536,095	85,892	621,988	52,953	-	90,845	2,698	146,496	-	1,349,318	2,117,801	2,117,801
56	4340 Net noncurrent Def Taxes												
57	Support Assets	38,791	6,215	45,006	3,832	-	6,573	195	10,600	-	97,634	153,240	153,240
58	COE - Switching	-	-	-	29,564	-	-	1,507	31,071	-	-	31,071	31,071
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	36,610	41,367	77,977	-	-	29,868	-	29,868	-	188,453	296,298	296,298
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	1,324	1,324	1,324
62	C&WF	262,613	6,583	269,196	-	-	20,843	-	20,843	-	563,357	853,395	853,395
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	338,014	54,165	392,178	33,396	-	57,284	1,702	92,382	-	850,768	1,335,328	1,335,328
65	4360 Other Deferred Credits - Net	12,389	1,985	14,373	1,224	-	2,099	62	3,385	-	31,181	48,940	48,940
66	4370 Other Juris Liabilities												
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
ALLOW/DISALLOW APPORTIONMENT													
68	Accum Depr & Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLOW	-	-	-	-	-	-	-	-	-	-	-	-