The Chillicothe Telephone Company
Ohio: COSA 300597
2016-2017 Test Year Updated with 11% ROR
June 1, 2016
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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

S-1

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Net Telecom Plant	S-2, Ln 45	24,987,521	5,741,857	2,555,180	16,690,485
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	24,987,521	5,741,857	2,555,180	16,690,485
6	Rate of Return	RECORDS		11.00%	11.00%	11.00%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	2,748,627	631,604	281,070	1,835,953
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8…9	2,748,627	631,604	281,070	1,835,953
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	9,662	4,005	30,778
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	2,704,181	621,942	277,064	1,805,175
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	484,080	334,892	149,189	-
25	Operating Expenses & Taxes	S-3, Ln 17	20,473,048	4,555,446	1,654,105	14,263,497
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	23,705,756	5,521,942	2,084,364	16,099,450
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	23,705,756	5,521,942	2,084,364	16,099,450
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

	INCOME TAXES					
32	FIT Taxable Income	Ln 22 + Ln 37	1,383,087	956,834	426,253	
33	SIT Taxable Income	Note 3				
34	State Income Tax Rate	Ln 35 / Ln 33	35.0000%	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		484,080	334,892	149,189	
38	Net Fed Inc Tax Requirement	Ln 37-14-15	484,080	334,892	149,189	

Note 1: Ln 10-11….16+17….21
Note 2: Based on these Statutory Rates 0.0000% 0.0000% 0.0000%
Note 3: If SIT is deductible for SIT, then Ln 32, otherwise 32+35

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2016-2017 Test Year Updated with 11% ROR
June 1, 2016

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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	2110 Land & Support Assets	S-4, Ln 14	18,394,522	3,998,880	1,657,656	12,737,985
2	2210 COE - Switching	S-5, Ln 38	11,555,112	1,030,569	-	10,524,543
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	32,238,314	7,735,300	2,752,331	21,750,683
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	235,051	58,763	-	176,288
6	2410 C&WF	S-7, Ln 55	91,763,785	20,695,949	9,484,840	61,582,996
7	Total COE, IOT, C&WF	Ln 2…6	135,792,262	29,520,581	12,237,171	94,034,510
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.7395%	9.0117%	69.2488%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	154,186,784	33,519,462	13,894,827	106,772,495
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.7395%	9.0117%	69.2488%
12	2690 Intangible Assets	S-8, Ln 35	-	-	-	-
13	2001 TELECOM PLANT IN SVC	Ln 10+12	154,186,784	33,519,462	13,894,827	106,772,495
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.7395%	9.0117%	69.2488%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	154,186,784	33,519,462	13,894,827	106,772,495
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.7395%	9.0117%	69.2488%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	1,917,282	416,808	172,779	1,327,695
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	156,104,066	33,936,269	14,067,607	108,100,190
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	122,407,024	26,383,264	10,826,506	85,197,254
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	4,197,495	909,591	376,525	2,911,378
33	4360 Other Deferred Credits - Net	S-15, Ln 66	155,845	33,880	14,044	107,921
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	29,343,702	6,609,534	2,850,531	19,883,637
36	Distribution of Line 35	Ln 35/35a	100.0000%	22.5245%	9.7143%	67.7612%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	919,115	207,293	95,001	616,821
39	Cash Working Capital	S-9, Ln 33	579,838	127,817	44,352	407,669
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	5,855,134	1,202,787	434,705	4,217,642
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	24,987,521	5,741,857	2,555,180	16,690,485
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.9789%	10.2258%	66.7953%

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2016-2017 Test Year Updated with 11% ROR
June 1, 2016

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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,872,109	833,451	336,601	2,702,057
3	Pl Nonspec Account 6530	S-12, Ln 23	2,070,734	450,168	186,608	1,433,958
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,104,360	164,048	-	940,312
5	TOTAL BIG THREE EXPENSES	Ln 2..4	7,047,203	1,447,667	523,209	5,076,328
6	Distribution of Line 5	Ln 5/5a	100.0000%	20.5424%	7.4243%	72.0332%
7	Plant Specific Expenses	S-11, Ln 33	7,000,565	1,513,562	618,527	4,868,476
8	Plant Nonspecific Expenses	S-12, Ln 39	7,138,973	1,792,022	644,935	4,702,015
9	Customer Operations Expenses	S-13, Ln 60	1,104,360	164,048	-	940,312
10	Corporate Operations Expenses	S-14, Ln 22	4,999,746	1,027,069	371,198	3,601,478
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	12,000	2,465	891	8,644
13	TOTAL OPERATING EXPENSES	Ln 7..12	20,255,644	4,499,167	1,635,552	14,120,926
14	Operating Taxes	S-14, Ln 31	217,404	56,279	18,554	142,572
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	20,473,048	4,555,446	1,654,105	14,263,497
18	Distribution of Line 17	Ln 17/17a	100.0000%	22.2509%	8.0794%	69.6696%
19	Total Depr & Amort	S-12, Ln 38	4,802,481	1,101,091	455,449	3,245,940
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	15,670,567	3,454,354	1,198,656	11,017,557
22	Distribution of Line 21	Ln 21/21a	100.0000%	22.0436%	7.6491%	70.3073%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2016-2017 Test Year Updated with 11% ROR
June 1, 2016

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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (l)
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	20.5424%	7.4243%	72.0332%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.7395%	9.0117%	69.2488%
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	18,394,522	3,998,880	1,657,656	12,737,985
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	18,394,522	3,998,880	1,657,656	12,737,985
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.7395%	9.0117%	69.2488%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	18,394,522	3,998,880	1,657,656	12,737,985
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.7395%	9.0117%	69.2488%

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

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2016-2017 Test Year Updated with 11% ROR
June 1, 2016

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SHEET 1 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2220 WSWS Pct - Switchboards	RECORDS	100.0000%	0.0000%		100.0000%
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	0.0000%		100.0000%
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2220 WSWS Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORIES 1-3 SEPARATION					
13	2220 Operator Systems					
14	Cat 1 - Operator Systems					
15	Loc, Toll, DSA, DSB and					
16	Traffic Switchboards	Ln 16a*1	-	-	-	-
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-
18	Aux - Intercept	Ln 18a*3	-	-	-	-
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-
21	TSPS - RTA	Ln 21a*6	-	-	-	-
22	TSPS - Other	Ln 22a*7	-	-	-	-
23	Direct Assignment	Ln 23a*8	-	-	-	-
24	Total Cat 1	Ln 16..23	-	-	-	-
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%
28	2210 Central Office Switching					
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-
30	Direct Assignment	Ln 30a*10	162,379	53,471	-	108,908
31	Total Cat 2	Ln 29..30	162,379	53,471	-	108,908
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	11,392,733	977,098	-	10,415,635
35	Direct Assignment	Ln 35a*12	-	-	-	-
36	Total Cat 3	Ln 34..35	11,392,733	977,098	-	10,415,635
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%
38	TOTAL COE - SWITCHING	Ln 31 + 36	11,555,112	1,030,569	-	10,524,543
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.9187%	0.0000%	91.0813%

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2016-2017 Test Year Updated with 11% ROR
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SHEET 2 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local 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	1,465,231	-	1,465,231	-
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	26,700,583	6,675,146	-	20,025,437
66	PL and Local	Ln 75c..i	219,552		15,407	204,145
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	-	-	-	-

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	13,978	13,864	8	106
75	COE Cat 4.13 Assigned Investment	Note 1	26,920,135	26,700,583	15,407	204,145

Note 1: Cost per Loop = 1,925.8932

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
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SHEET 3 OF 3

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	87.2400%	12.7600%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	COE CATEGORY 4 SEPARATION					
83	4.23 All Other					
84	Joint MSG	Ln 101b*76	2,507,906	1,060,155		1,447,751
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	86,907	-	75,818	11,089
90	Cat 4.3 - Host / Remote MSG					
91	Joint (x/WATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	32,238,314	7,735,300	2,752,331	21,750,683
95	TOTAL COE TRANSMISSION	Ln 94	32,238,314	7,735,300	2,752,331	21,750,683
96	Distribution of Line 95	Ln 95/95a	100.0000%	23.9941%	8.5375%	67.4684%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	43,793,426	8,765,870	2,752,331	32,275,226
98	Distribution of Line 97	Ln 97/97a	100.0000%	20.0164%	6.2848%	73.6988%

Line	Description	Source	Total Company	Joint Msg	Interstate InterLATA PL	State/Local Other
	ASSIGNMENT OF COE CAT 4.23					
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-
100	PL, TWX & Local	RECORDS			-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	2,507,906	2,507,906	-	-
102	All Other PL & TWX	Note 1			-	-

Note 1: Cost per termination = 2,507,906

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2016-2017 Test Year Updated with 11% ROR
June 1, 2016

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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
	IOT EQUIPMENT SEPARATION					
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	235,051	58,763		176,288
7	Coinls Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	235,051	58,763	-	176,288
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	235,051	58,763	-	176,288
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
12 Month Study Period Ended
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SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	99.9673%	0.0327%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	99.9673%	0.0327%
	C&WF CAT 1-2 SEPARATION					
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e..i	610,325			610,325
13	1.2 Inter PL, WATS	Ln 28c..d	46,062		46,062	
14	1.3 Jointly Used	Ln 28b*1	79,825,947	19,956,487		59,869,461
15	Direct Assignment	Ln 15a*2	8,275,021	-	8,272,315	2,706
16	Total Category 1	Ln 12..15	88,757,356	19,956,487	8,318,377	60,482,492
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	-		-	-
25	Total Category 2	Ln 18..23	-	-	-	-

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA PL & TWX	State/Local Other
	ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	13,978	13,864	8	106
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.1844%	0.0572%	0.7583%
28	Cat 1 - EX Line x/WB	Ln 28a*27	80,482,335	79,825,947	46,062	610,325

Note 1: Cost per loop = 5,758

CABLE & WIRE FACILITIES
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SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		92.7860%	7.2140%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	92.7860%	7.2140%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	C&WF CAT 3-4 SEPARATION					
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	1,749,275	739,462		1,009,813
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	1,257,154	-	1,166,463	90,691
49	Total Category 3	Ln 40..48	3,006,429	739,462	1,166,463	1,100,504
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 Cateogry 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	91,763,785	20,695,949	9,484,840	61,582,996
56	Distribution of Line 55	Ln 55/55a	100.0000%	22.5535%	10.3361%	67.1103%

Line	Description	Source	Total Company	Joint Msg Excl TWX	Interstate InterLATA	State/Local 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	1,749,275	1,749,275	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,749.2750

AMORTIZABLE ASSETS
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.7395%	9.0117%	69.2488%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.9187%	0.0000%	91.0813%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.9941%	8.5375%	67.4684%
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%	22.5535%	10.3361%	67.1103%
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%	21.7395%	9.0117%	69.2488%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	TANGIBLE ASSETS - CAPITAL LEASES SEP					
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS - LEASEHLD IMPROVE SEP					
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
	TANGIBLE ASSETS SEPARATION					
33	2690 Intangible Assets	Ln 33a*9	-	-	-	-
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	-	-	-	-
36	Distribution of Line 35	Ln 35/35a	0.0000%	0.0000%	0.0000%	0.0000%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
June 30, 2017

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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7395%	9.0117%	69.2488%
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%	22.5535%	10.3361%	67.1103%
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%	22.0436%	7.6491%	70.3073%
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 ACOUNTS 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	Distrubiton of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	1,917,282	416,808	172,779	1,327,695
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	1,917,282	416,808	172,779	1,327,695
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	919,115	207,293	95,001	616,821
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	919,115	207,293	95,001	616,821
31	Cash Working Capital	Ln 31a*8	579,838	127,817	44,352	407,669
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	579,838	127,817	44,352	407,669
	INVEST ALLOW/DISALLOW SEPARATION					
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7395%	9.0117%	69.2488%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	20.5424%	7.4243%	72.0332%
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%	22.5245%	9.7143%	67.7612%
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%	20.5424%	7.4243%	72.0332%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	12,000	2,465	891	8,644
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	9,662	4,005	30,778
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	44,446	9,662	4,005	30,778
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
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.7395%	9.0117%	69.2488%
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%	20.0164%	6.2848%	73.6988%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	20.0164%	6.2848%	73.6988%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	20.0164%	6.2848%	73.6988%
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%	22.5535%	10.3361%	67.1103%
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	750,000	163,046	67,588	519,366
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	750,000	163,046	67,588	519,366
16	6120 General Support Expenses	Ln 16a*1	2,378,456	517,065	214,339	1,647,052
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	2,378,456	517,065	214,339	1,647,052
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	134,640	26,950	8,462	99,228
21	6230 Transmission	Ln 21a*6	1,435,860	287,408	90,241	1,058,211
22	TOTAL COE EXPENSES	Ln 19..21	1,570,500	314,358	98,703	1,157,440
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	-	-	-	-
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	-	-	-	-
28	6410 C&WF Expenses	Ln 28a*10	2,301,609	519,093	237,898	1,544,618
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	2,301,609	519,093	237,898	1,544,618
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,872,109	833,451	336,601	2,702,057
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	7,000,565	1,513,562	618,527	4,868,476

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7395%	9.0117%	69.2488%
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%	21.7395%	9.0117%	69.2488%
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%	21.7395%	9.0117%	69.2488%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9187%	0.0000%	91.0813%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.9941%	8.5375%	67.4684%
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%	22.5535%	10.3361%	67.1103%
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	31,938	6,943	2,878	22,117
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	31,938	6,943	2,878	22,117
21	6530 Network Operations Exp	Ln 21a*3	2,070,734	450,168	186,608	1,433,958
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	2,070,734	450,168	186,608	1,433,958
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	233,820	233,820	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	375,523	81,637	33,841	260,045
27	Depr - COE - Switching	Ln 27a*7	29,937	2,670	-	27,267
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	1,706,714	409,511	145,710	1,151,493
30	Depr - Info Orig/Term Equip	Ln 30a*10	21,050	5,263	-	15,788
31	Depr - Cable & Wire Facilities	Ln 31a*11	2,669,257	602,011	275,898	1,791,348
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	4,802,481	1,101,091	455,449	3,245,940
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	7,138,973	1,792,022	644,935	4,702,015

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
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S-13
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWS - Tel Oper Svcs Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	MARKETING EXPENSES SEPARATION					
18	6610 Marketing Expenses	Ln 18a*1	6,675	1,217	-	5,458
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	6,675	1,217	-	5,458
	SERVICES EXPENSES SEPARATION					
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	46,097	-		46,097
24	Direct Assignment	Ln 24a*4	-	-		-
25	Total Tel Oper Svc Exp	Ln 23..24	46,097	-		46,097
26	Published Direct Listings:					
27	Classified	Ln 27a*5	260,933			260,933
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	182,897	15,686		167,211
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	443,830	15,686	-	428,144
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	73,575	5,731	-	67,844
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	150,050	2,349	-	147,701
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	68,793	2,596	-	66,197
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	292,418	10,676	-	281,742

CUSTOMER OPERATIONS EXPENSES
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The Chillicothe Telephone Company
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S-13
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
43	6620 Cat 2 - Msg Processinc/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	SERVICES EXP SEPARATION (Cont'd)					
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-		-
49	Cat 2 - CSE Other B&C	Ln 49a*44	148,242	27,247	-	120,995
50	Cat 2 - CSE CABs	Ln 50a*45	115,752	57,876		57,876
51	Cat 2 - Direct Assignment	Ln 51a*46	7,802	7,802	-	-
52	Total Cat 2 - CSE	Ln 48..51	271,796	92,925	-	178,871
53	Total All Other Cat 1 & 2	Ln 42+52	564,214	103,601	-	460,613
54	Distribution of Line 53	Ln 53/53a	100.0000%	18.3620%	0.0000%	81.6380%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	43,544	43,544		
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	43,544	43,544	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	607,758	147,145	-	460,613
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,097,685	162,831	-	934,854
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,104,360	164,048	-	940,312

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
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Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.5424%	7.4243%	72.0332%
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%	21.7395%	9.0117%	69.2488%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	CORPORATE OPER EXP SEPARATIONS					
12	6710 Exec & Plannng Expenses					
13	EAS	Ln 13a*1	-			-
14	All Other	Ln 14a*2	1,261,483	259,139	93,657	908,687
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,261,483	259,139	93,657	908,687
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	3,738,263	767,930	277,541	2,692,792
19.b	NECA Requests & Cost Studies	Direct	-	-		
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	3,738,263	767,930	277,541	2,692,792
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	4,999,746	1,027,069	371,198	3,601,478
23	Distribution of Line 22	Ln 22/22a	100.0000%	20.5424%	7.4243%	72.0332%
	OPERATING TAXES SEPARATIONS					
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	205,883	44,758	18,554	142,572
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	56,279	18,554	142,572
	ALLOWANCES AND DISALLOWANCES					
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
12 Month Study Period Ended
June 30, 2017

The Chillicothe Telephone Company
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S-15
SHEET 1 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.7395%	9.0117%	69.2488%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9187%	0.0000%	91.0813%
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.9941%	8.5375%	67.4684%
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%	22.5535%	10.3361%	67.1103%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.7395%	9.0117%	69.2488%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangilbe Assets Distr	S-8, Ln 36	0.0000%	0.0000%	0.0000%	0.0000%
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	RESERVES & DEFERRALS SEPARATION					
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-
17	3100 Accum Depr - Tel Plt in Svc					
18	Support Assets	Ln 18a*2	15,620,269	3,395,771	1,407,649	10,816,849
19	COE - Switching	Ln 19a*3	10,867,776	969,268	-	9,898,508
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	26,393,332	6,332,848	2,253,318	17,807,166
22	Info Orig/Term Equip	Ln 22a*6	200,608	50,152	-	150,456
23	C&WF	Ln 23a*7	69,325,039	15,635,226	7,165,538	46,524,275
24	Direct Assignment	Ln 24a*9	-	-	-	-
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	122,407,024	26,383,264	10,826,506	85,197,254
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
June 30, 2017

The Chillicothe Telephone Company
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June 1, 2016

S-15
SHEET 2 OF 2

Line	Description	Source	Total Company (a)	Interstate InterLATA MSG (b)	Interstate InterLATA PL (c)	State/Local Other (d)
	SEPARATIONS FACTORS					
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	20.5424%	7.4243%	72.0332%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.7395%	9.0117%	69.2488%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.9187%	0.0000%	91.0813%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	23.9941%	8.5375%	67.4684%
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%	22.5535%	10.3361%	67.1103%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.7395%	9.0117%	69.2488%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.7395%	9.0117%	69.2488%
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%	21.7395%	9.0117%	69.2488%
	RESERVES & DEFERRALS SEPARATION					
56	4310 Other Long-Term Liabilities	Ln 56a*44	5,855,134	1,202,787	434,705	4,217,642
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	477,342	103,772	43,017	330,554
59	COE - Switching	Ln 59a*46	336,264	29,990	-	306,274
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	866,704	207,958	73,994	584,752
62	Info Orig/Term Equip	Ln 62a*49	6,441	1,610	-	4,831
63	C&WF	Ln 63a*50	2,510,744	566,261	259,514	1,684,969
64	Not Classifed by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	4,197,495	909,591	376,525	2,911,378
66	4360 Other Deferred Credits - Net	Ln 66a*52	155,845	33,880	14,044	107,921
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
	ACCUM DEPR & AMORT ALLOW/DISALLOW					
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

A-1 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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,228,530	281,174	2,509,704	31,675	-	327,958.16	1,733.38	361,366	-	5,425,966	8,297,036	8,297,036
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,228,530	281,174	2,509,704	31,675	-	327,958.16	1,733.38	361,366	-	5,425,966	8,297,036	8,297,036
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%	11.00%
7	RETURN ON RATE BASE	245,138	30,929	276,067	3,484	-	36,075.40	190.67	39,750	-	596,856	912,674	912,674
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	245,138	30,929	276,067	3,484	-	36,075.40	190.67	39,750	-	596,856	912,674	912,674
		-	-	-	-	-	-	-	-	-	-	-	-
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	3,448	557	4,005	320	-	589.03	17.50	926	-	8,736	13,668	13,668
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	241,690	30,372	272,062	3,164	-	35,486.37	173.17	38,824	-	588,120	899,006	899,006
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	130,141	16,354	146,495	1,704	-	19,108.04	93.25	20,905	-	316,680	484,080	484,080
25	Operating Expenses & Taxes	1,451,579	284,641	1,736,220	117,265	30,837.47	281,583.40	6,001.51	435,687	67,950.18	3,969,694	6,209,551	6,141,601
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,826,858	331,925	2,158,782	122,453	30,837.47	336,766.84	6,285.43	496,343	67,950.18	4,883,230	7,606,305	7,538,355
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,826,858	331,925	2,158,782	122,453	30,837	336,767	6,285	496,343	67,950	4,883,230	7,606,305	7,538,355
32	RRQ PRE MAG Less AFUDC	1,826,858	331,925	2,158,782	122,453	30,837	336,767	6,285	496,343	67,950	4,883,230	7,606,305	7,538,355
32	Post ICC Reform MAG Adjustments	22,427	4,075	26,502	(191,982)	379	(85,289)	77	(276,815)	-	250,313	-	-
33	RRQ POST MAG	1,849,285	335,999	2,185,284	(69,529)	31,216	251,478	6,363	219,528	67,950	5,133,543	7,606,305	7,538,355
	INCOME TAXES												
34	FIT Taxable Income	371,831	46,726	418,557	4,868	-	54,594	266	59,729	-	904,800	1,383,087	1,383,087
35	SIT Taxable Income	371,831	46,726	418,557	4,868	-	54,594	266	59,729	-	904,800	1,383,087	1,383,087
36	State Income Tax Rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
37	State Income Tax Requirement	-	-	-	-	-	-	-	-	-	-	-	-
38	Federal Income Tax Rate	105.00%	35.00%	140.00%	35.00%	0.00%	70.00%	35.00%	140.00%	0.00%	35.00%	315.00%	315.00%
39	Gross Fed Inc Tax Requirement	130,141	16,354	146,495	1,704	-	19,108	93	20,905	-	316,680	484,080	484,080
40	Net Fed Inc Tax Requirement	130,141	16,354	146,495	1,704	-	19,108	93	20,905	-	316,680	484,080	484,080
	Note 1: Based on these Statutory Rates	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Note 2: Local Switching Support	-	-	-	(444,909)	-	-	-	(444,909)	-	-	(444,909)	(444,909)

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No Caps

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	PRE ICC REFORM MAG ALLOCATIONS												
41	NET REVENUE REQUIREMENT	1,826,858	331,925	2,158,782	122,453	30,837.47	336,766.84	6,285.43	496,343	67,950.18	4,883,230	7,606,305	7,538,355
42	Local Switching Support from Cost Study	-	-	-	444,909	-	-	-	444,909	-	-	444,909	444,909
43	Revenue Requirement Subject to MAG Adjustm	1,826,858	331,925	2,158,782	(322,456)	30,837.47	336,766.84	6,285.43	51,434	67,950.18	4,883,230	7,161,396	7,093,446
44	Line Port Reallocation	-	-	-	96,737	-	-	-	96,737	-	(96,737)	-	-
45	Exclude USF Expense	-	-	-	-	-	-	-	-	-	233,820	233,820	233,820
46	Revenue Requirement Subtotal	1,826,858	331,925	2,158,782	(225,719)	30,837.47	336,766.84	6,285.43	148,170	67,950.18	4,552,673	6,927,576	6,859,626
47	Distribution of Line 44	26.37%	4.79%	31.16%	-3.26%	0.45%	4.86%	0.09%	2.14%	0.98%	65.72%	100.00%	99.02%
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-allocaton of TIC Revenues	1,826,858	331,925	2,158,782	(225,719)	30,837	252,556	6,285	63,959	67,950	4,552,673	6,843,365	6,775,415
51	Distribution of Line 46	26.96%	4.90%	31.86%	-3.33%	0.46%	3.73%	0.09%	0.94%	0.00%	67.19%	100.00%	100.00%
52	TIC Revenues Reallocation	22,706	4,125	26,831	(2,805)	383	3,139	78	795	-	56,585	84,211	84,211
53	Revenue Requirement with MAG Adjustments	1,849,564	336,050	2,185,614	(228,525)	31,221	255,695	6,364	64,754	67,950	4,843,078	7,161,396	7,093,446
54	MAG Impact for NECA Pool Members	22,706	4,125	26,831	93,931	383	(81,072)	78	13,321	-	(40,152)	-	-
	POST ICC REFORM MAG ALLOCATIONS												
55	Revenue Requirement Subject to MAG Adjustm	1,826,858	331,925	2,158,782	(322,456)	30,837	336,767	6,285	51,434	67,950	4,883,230	7,161,396	7,093,446
56	Line Port Reallocation	-	-	-	(185,743)	-	-	-	(185,743)	-	185,743	-	-
57	Exclude USF Expense	-	-	-	-	-	-	-	-	-	233,820	233,820	233,820
58	Revenue Requirement Subtotal	1,826,858	331,925	2,158,782	(508,199)	30,837	336,767	6,285	(134,309)	67,950	4,835,153	6,927,576	6,859,626
59	Distribution of Line 44	26.3708%	4.7914%	31.1622%	-7.3359%	0.4451%	4.8613%	0.0907%	-1.9388%	0.9809%	69.7957%	100.0000%	99.0191%
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-allocaton of TIC Revenues	1,826,858	331,925	2,158,782	(508,199)	30,837	336,767	6,285	(134,309)	67,950	4,835,153	6,927,576	6,859,626
63	Distribution of Line 46	26.6320%	4.8388%	31.4708%	-7.4086%	0.4496%	4.9094%	0.0916%	-1.9580%	0.0000%	70.4871%	100.0000%	100.0000%
64	TIC Revenues Reallocation	22,427	4,075	26,502	(6,239)	379	4,134	77	(1,649)	-	64,570	89,423	89,423
65	Revenue Requirement with MAG Adjustments	1,849,285	335,999	2,185,284	(514,438)	31,216	340,901	6,363	(135,958)	67,950	5,133,543	7,250,819	7,182,869
66	MAG Impact for NECA Pool Members	22,427	4,075	26,502	(191,982)	379	(85,289)	77	(276,815)	-	250,313	-	-

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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	1,427,083	230,573	1,657,656	132,358	-	243,777	7,243	383,379	-	3,615,501	5,656,537	5,656,537
		-	-	-	-	-	-	-	-	-	-	-	-
2	2210 COE - Switching	-	-	-	977,098	-	-	53,471	1,030,569	-	-	1,030,569	1,030,569
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	1,287,100	1,465,231	2,752,331	-	-	1,060,155	-	1,060,155	-	6,675,146	10,487,631	10,487,631
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	58,763	58,763	58,763
6	2410 C&WF	9,247,932	236,909	9,484,840	-	-	739,462	-	739,462	-	19,956,487	30,180,789	30,180,789
7	Total COE, IOT, C&WF	10,535,031	1,702,140	12,237,171	977,098	-	1,799,617	53,471	2,830,186	-	26,690,395	41,757,752	41,757,752
8	Distribution of Line 7	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%		100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	11,962,115	1,932,713	13,894,827	1,109,456	-	2,043,394	60,715	3,213,565	-	30,305,896	47,414,289	47,414,289
11	Distribution of Line 10	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%		100.0000%
12	2690 Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
13	2001 TELECOM PLANT IN SVC	11,962,115	1,932,713	13,894,827	1,109,456	-	2,043,394	60,715	3,213,565	-	30,305,896	47,414,289	47,414,289
14	Distribution of Line 13	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%		100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	148,747	24,033	172,779	13,796	-	25,409	755	39,960	-	376,848	589,587	589,587
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	12,110,861	1,956,746	14,067,607	1,123,252	-	2,068,803	61,470	3,253,525	-	30,682,744	48,003,876	48,003,876
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	9,252,153	1,574,353	10,826,506	1,031,373	-	1,633,597	56,442	2,721,412	-	23,661,852	37,209,770	37,209,770
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	324,668	51,857	376,525	31,869	-	55,060	1,744	88,673	-	820,918	1,286,117	1,286,117
30	4360 Other Deferred Credits - Net	12,091	1,953	14,044	1,121	-	2,065	61	3,248	-	30,632	47,924	47,924
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,521,949	328,582	2,850,531	58,889	-	378,081	3,223	440,192	-	6,169,342	9,460,065	9,460,065
33	Distribution of Line 33	26.6589%	3.4734%	30.1323%	0.6225%	0.0000%	3.9966%	0.0341%	4.6532%	0.0000%	65.2146%		100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	76,265	12,322	88,588	7,073	-	13,028	387	20,488	-	193,218	302,294	302,294
36	Cash Working Capital (D)	43,436	7,018	50,454	4,029	-	7,420	220	11,669	-	110,046	172,169	172,169
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	413,122	66,748	479,869	38,316	-	70,570	2,097	110,983	-	1,046,639	1,637,492	1,637,492
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,228,530	281,174	2,509,704	31,675	-	327,958	1,733	361,366	-	5,425,966	8,297,036	8,297,036
44	Distribution of Line 43	26.8593%	3.3889%	30.2482%	0.3818%	0.0000%	3.9527%	0.0209%	4.3554%	0.0000%	65.3964%	100.0000%	100.0000%

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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
45	GSF, COE, IOT, C&WF Gross Eq Acs	11,962,115	1,932,713	13,894,827	1,109,456	-	2,043,394	60,715	3,213,565	-	30,305,896	47,414,289	47,414,289
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	11,962,115	1,932,713	13,894,827	1,109,456	-	2,043,394	60,715	3,213,565	-	30,305,896	47,414,289	47,414,289
48	Distribution of Line 47	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%		100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	11,962,115	1,932,713	13,894,827	1,109,456	-	2,043,394	60,715	3,213,565	-	30,305,896	47,414,289	47,414,289
50	Distribution of Line 49	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%		100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	1,932,713	1,932,713	1,109,456	-	2,043,394	-	3,152,850	-	30,305,896	35,391,460	35,391,460
53	Distribution of Line 52	0.0000%	5.4610%	5.4610%	3.1348%	0.0000%	5.7737%	0.0000%	8.9085%	0.0000%	85.6305%		100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	11,962,115	-	11,962,115	-	-	-	-	-	-	-	11,962,115	11,962,115
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	10,535,031	1,702,140	12,237,171	977,098	-	1,799,617	-	2,776,715	-	-	15,013,886	15,013,886
59	Distribution of Line 58	70.1686%	11.3371%	81.5057%	6.5080%	0.0000%	11.9863%	0.0000%	18.4943%	0.0000%	0.0000%		100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	19,956,487	19,956,487	19,956,487
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	10,535,031	1,702,140	12,237,171	977,098	-	1,799,617	53,471	2,830,186	-	6,733,909	21,801,266	21,801,266
63	Distribution of Line 62	48.3230%	7.8075%	56.1306%	4.4818%	0.0000%	8.2546%	0.2453%	12.9818%	0.0000%	30.8877%	100.0000%	100.0000%

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

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6/1/2016
No Caps

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

A-3

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6120												
2	6210, 6220, 6230, 6310, 6410	521,014	97,918	618,933	56,085	-	98,183	3,069	157,337	-	1,355,819	2,132,089	2,132,089
3	PI Nonspec Account 6510, 6530, 6540	163,129	26,357	189,486	15,130	-	27,866	828	43,824	-	647,107	880,417	880,417
4	Cust Oper Accts 6610, 6620	55,742	9,240	64,982	5,304	21,412	9,769	2	36,486	47,182	15,398	164,048	116,866
5	TOTAL BIG THREE EXPENSES	739,886	133,515	873,401	76,519	21,412	135,817	3,899	237,648	47,182	2,018,324	3,176,554	3,129,373
6	Distribution of Line 5	23.2921%	4.2031%	27.4952%	2.4089%	0.6741%	4.2756%	0.1227%	7.4813%	1.4853%	63.5382%	100.0000%	98.5147%
		-	-	-	-	-	-	-	-	-	-	-	-
7	Plant Specific Expenses	521,014	97,918	618,933	56,085	-	98,183	3,069	157,337	-	1,355,819	2,132,089	2,132,089
8	Plant Nonspecific Expenses	529,410	115,525	644,935	20,363	-	110,478	1,114	131,956	-	1,660,067	2,436,958	2,436,958
9	Customer Operations Expenses	55,742	9,240	64,982	5,304	21,412	9,769	2	36,486	47,182	15,398	164,048	116,866
10	Corporate Operations Expenses	325,686	58,771	384,457	33,683	9,425	59,785	1,716	104,609	20,769	888,433	1,398,268	1,377,499
11	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	847	137	983	79	-	145	4	227	-	2,145	3,356	3,356
13	TOTAL OPERATING EXPENSES	1,432,699	281,591	1,714,290	115,514	30,837	278,358	5,906	430,615	67,950	3,921,863	6,134,718	6,066,768
		-	-	-	-	-	-	-	-	-	-	-	-
14	Operating Taxes	18,879	3,050	21,930	1,751	-	3,225	96	5,072	-	47,831	74,832	74,832
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	1,451,579	284,641	1,736,220	117,265	30,837	281,583	6,002	435,687	67,950	3,969,694	6,209,551	6,141,601
18	Distribution of Line 17	23.3765%	4.5839%	27.9605%	1.8885%	0.4966%	4.5347%	0.0966%	7.0164%	1.0943%	63.9288%	100.0000%	98.9057%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	1,427,083	230,573	1,657,656	132,358	-	243,777	7,243	383,379	-	3,615,501	5,656,537	5,656,537
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	1,427,083	230,573	1,657,656	132,358	-	243,777	7,243	383,379	-	3,615,501	5,656,537	5,656,537
8	Distribution of Line 7	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%		100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	1,427,083	230,573	1,657,656	132,358	-	243,777	7,243	383,379	-	3,615,501	5,656,537	5,656,537
13	Distribution of Line 12	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(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, Circu	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	53,471	53,471	-	-	53,471	53,471
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	53,471	53,471	-	-	53,471	53,471
		-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 3 - Local Switching	-	-	-	977,098	-	-	-	977,098	-	-	977,098	977,098
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	977,098	-	-	-	977,098	-	-	977,098	977,098
30	TOTAL COE - SWITCHING	-	-	-	977,098	-	-	53,471	1,030,569	-	-	1,030,569	1,030,569
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	94.8115%	0.0000%	0.0000%	5.1885%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	977,098	-	-	53,471	1,030,569	-	-	1,030,569	1,030,569
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	94.8115%	0.0000%	0.0000%	5.1885%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(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	-	1,465,231	1,465,231	-	-	-	-	-	-	-	1,465,231	1,465,231
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	-	-	-	-	-	-	-	-	-	6,675,146	6,675,146	6,675,146
61	PL and Local	15,407	-	15,407	-	-	-	-	-	-	-	15,407	15,407
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	-	-	-	-	-	-	-	-	-	-	-	-

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (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	-	-	-	-	-	1,060,155	-	1,060,155	-	-	1,060,155	1,060,155
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	75,818	-	75,818	-	-	-	-	-	-	-	75,818	75,818
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL												
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	1,287,100	1,465,231	2,752,331	-	-	1,060,155	-	1,060,155	-	6,675,146	10,487,631	10,487,631
101	TOTAL COE - Transmission	1,287,100	1,465,231	2,752,331	-	-	1,060,155	-	1,060,155	-	6,675,146	10,487,631	10,487,631
102	Distribution of Line 100	12.2725%	13.9710%	26.2436%	0.0000%	0.0000%	10.1086%	0.0000%	10.1086%	0.0000%	63.6478%		100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	1,287,100	1,465,231	2,752,331	977,098	-	1,060,155	53,471	2,090,724	-	6,675,146	11,518,200	11,518,200
104	Distribution of Line 103	11.1745%	12.7210%	23.8955%	8.4831%	0.0000%	9.2042%	0.4642%	18.1515%	0.0000%	57.9530%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(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	-	-	-	-	-	-	-	-	-	58,763	58,763	58,763
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	58,763	58,763	58,763
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	-	-	-	-	-	-	-	-	-	58,763	58,763	58,763
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%

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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

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Line	Description	SA x/DSL (a)	DSL (b)	Total SA ()	LS (d)	Info (e)	Transport (f)	Transport TS (g)	Total Switched (h)	B&C (i)	CCL (j)	Total 0	Total xB&C (k)
	APPORTIONMENT FACTORS												
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%
	C&WF CAT 1-2 APPORTIONMENT												
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WATS	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	46,062	-	46,062	-	-	-	-	-	-	-	46,062	46,062
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	19,956,487	19,956,487	19,956,487
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	8,272,315	-	8,272,315	-	-	-	-	-	-	-	8,272,315	8,272,315
16	Total Category 1	8,318,377	-	8,318,377	-	-	-	-	-	-	19,956,487	28,274,864	28,274,864
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	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Category 2	-	-	-	-	-	-	-	-	-	-	-	-

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REVENUE REQUIREMENT SUMMARY
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A-7 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)	()	(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	79.6900%	20.3100%	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	-	-	-	-	-	739,462	-	739,462	-	-	739,462	739,462
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	929,554	236,909	1,166,463	-	-	-	-	-	-	-	1,166,463	1,166,463
54	Total Category 3	929,554	236,909	1,166,463	-	-	739,462	-	739,462	-	-	1,905,925	1,905,925
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	9,247,932	236,909	9,484,840	-	-	739,462	-	739,462	-	19,956,487	30,180,789	30,180,789
63	Distribution of Line 62	30.6418%	0.7850%	31.4267%	0.0000%	0.0000%	2.4501%	0.0000%	2.4501%	0.0000%	66.1231%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Land & Support Assets Distr	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	94.8115%	0.0000%	0.0000%	5.1885%	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	12.2725%	13.9710%	26.2436%	0.0000%	0.0000%	10.1086%	0.0000%	10.1086%	0.0000%	63.6478%	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	30.6418%	0.7850%	31.4267%	0.0000%	0.0000%	2.4501%	0.0000%	2.4501%	0.0000%	66.1231%	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)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	2001 TPIS Distr	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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 ACOUNTS 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	148,747	24,033	172,779	13,796	-	25,409	755	39,960	-	376,848	589,587	589,587
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	148,747	24,033	172,779	13,796	-	25,409	755	39,960	-	376,848	589,587	589,587
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	76,265	12,322	88,588	7,073	-	13,028	387	20,488	-	193,218	302,294	302,294
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	76,265	12,322	88,588	7,073	-	13,028	387	20,488	-	193,218	302,294	302,294
29	Cash Working Capital	43,436	7,018	50,454	4,029	-	7,420	220	11,669	-	110,046	172,169	172,169
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	43,436	7,018	50,454	4,029	-	7,420	220	11,669	-	110,046	172,169	172,169
32	TOTAL BLENDED CASH WORKING CAPITAL	43,436	7,018	50,454	4,029	-	7,420	220	11,669	-	110,046	172,169	172,169
	INVEST ALLOW/DISALLOW APPORTIONMENT												
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

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		(a)	(b)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	26.6589%	3.4734%	30.1323%	0.6225%	0.0000%	3.9966%	0.0341%	4.6532%	0.0000%	65.2146%	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	23.2921%	4.2031%	27.4952%	2.4089%	0.6741%	4.2756%	0.1227%	7.4813%	1.4853%	63.5382%	100.0000%	98.5147%
	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	847	137	983	79	-	145	4	227	-	2,145	3,356	3,356
18	Fixed Charges												
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
	INCOME TAX ADJUSTMENT APPORTIONMENT												
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	3,448	557	4,005	320	-	589	18	926	-	8,736	13,668	13,668
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	3,448	557	4,005	320	-	589	18	926	-	8,736	13,668	13,668
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	-	-	-	-	-	-	-	-	-	-	-	-

The Chillicothe Telephone Company
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6/1/2016
No Caps

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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A-11 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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	11.1745%	12.7210%	23.8955%	8.4831%	0.0000%	9.2042%	0.4642%	18.1515%	0.0000%	57.9530%	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%	13.9710%	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	30.6418%	0.7850%	31.4267%	0.0000%	0.0000%	2.4501%	0.0000%	2.4501%	0.0000%	66.1231%	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	58,186	9,401	67,588	5,397	-	9,940	295	15,632	-	147,415	230,634	230,634
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	58,186	9,401	67,588	5,397	-	9,940	295	15,632	-	147,415	230,634	230,634
17	6120 General Support Expenses	184,525	29,814	214,339	17,114	-	31,521	937	49,572	-	467,493	731,404	731,404
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	184,525	29,814	214,339	17,114	-	31,521	937	49,572	-	467,493	731,404	731,404
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	33,575	-	-	1,837	35,412	-	-	35,412	35,412
22	6230 Transmission	46,347	52,761	99,109	-	-	38,175	-	38,175	-	240,365	377,649	377,649
23	TOTAL COE EXPENSES	46,347	52,761	99,109	33,575	-	38,175	1,837	73,587	-	240,365	413,060	413,060
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	231,956	5,942	237,898	-	-	18,547	-	18,547	-	500,546	756,991	756,991
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	231,956	5,942	237,898	-	-	18,547	-	18,547	-	500,546	756,991	756,991
33	Plant Spec Exp x/6110, 6120	278,303	58,704	337,006	33,575	-	56,722	1,837	92,134	-	740,911	1,170,052	1,170,052
34	TOTAL PLANT SPECIFIC OPERATING EXP	521,014	97,918	618,933	56,085	-	98,183	3,069	157,337	-	1,355,819	2,132,089	2,132,089

The Chillicothe Telephone Company
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6/1/2016
No Caps

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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A-12 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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Distr	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.8115%	0.0000%	0.0000%	5.1885%	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	12.2725%	13.9710%	26.2436%	0.0000%	0.0000%	10.1086%	0.0000%	10.1086%	0.0000%	63.6478%	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	30.6418%	0.7850%	31.4267%	0.0000%	0.0000%	2.4501%	0.0000%	2.4501%	0.0000%	66.1231%	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	2,478	400	2,878	230	-	423	13	666	-	6,278	9,821	9,821
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	2,478	400	2,878	230	-	423	13	666	-	6,278	9,821	9,821
20	6530 Network Operations Exp	160,652	25,956	186,608	14,900	-	27,443	815	43,158	-	407,009	636,776	636,776
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	160,652	25,956	186,608	14,900	-	27,443	815	43,158	-	407,009	636,776	636,776
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	233,820	233,820	233,820
24	TOTAL ACCOUNTS 6510, 6530, 6540	163,129	26,357	189,486	15,130	-	27,866	828	43,824	-	647,107	880,417	880,417
25	6560 Depr and Amort Expenses												
26	Depr - Support Assets	29,134	4,707	33,841	2,702	-	4,977	148	7,827	-	73,810	115,478	115,478
27	Depr - COE - Switching	-	-	-	2,531	-	-	139	2,670	-	-	2,670	2,670
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	68,140	77,570	145,710	-	-	56,125	-	56,125	-	353,386	555,221	555,221
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	5,263	5,263	5,263
31	Depr - Cable & Wire Facilities	269,007	6,891	275,898	-	-	21,510	-	21,510	-	580,501	877,909	877,909
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	366,281	89,169	455,449	5,234	-	82,612	286	88,132	-	1,012,960	1,556,541	1,556,541
39	TOTAL PLANT NONSPEC OPER EXP	529,410	115,525	644,935	20,363	-	110,478	1,114	131,956	-	1,660,067	2,436,958	2,436,958

The Chillicothe Telephone Company
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6/1/2016
No Caps

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
June 30, 2017

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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6620 Tel Oper Svcs - 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	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	0.0000%	5.4610%	5.4610%	3.1348%	0.0000%	5.7737%	0.0000%	8.9085%	0.0000%	85.6305%	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%
	MARKETING EXPENSES APPORTIONMENT												
8	6610 Marketing Expenses	307	50	357	28	-	52	2	82	-	778	1,217	1,217
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	307	50	357	28	-	52	2	82	-	778	1,217	1,217
	SERVICES EXPENSES APPORTIONMENT												
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	-	-	-	-
16	Published Direct Listings	-	-	-	-	15,686	-	-	15,686	-	-	15,686	15,686
17	All Other:												
18	CAT 1_LBOE EU Presub	-	171	171	98	-	181	-	279	-	2,680	3,130	3,130
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	-	-	-	-	-	-	-	-	7,317	-	7,317	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	229	229	229
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	-	171	171	98	-	181	-	279	7,317	2,909	10,676	3,358

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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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A-13 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)	()	(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	70.1686%	11.3371%	81.5057%	6.5080%	0.0000%	11.9863%	0.0000%	18.4943%	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	34.0446%	5.6438%	39.6885%	3.2398%	13.1499%	5.9671%	0.0000%	22.3568%	28.9758%	8.9789%	100.0000%	71.0242%
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	-	-	-	-	-	-	-	-	27,247	-	27,247	-
38	Cat 2 - CSE CABs	40,611	6,561	47,172	3,767	-	6,937	-	10,704	-	-	57,876	57,876
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	7,802	7,802	7,802
40	Total Cat 2 - CSE	40,611	6,561	47,172	3,767	-	6,937	-	10,704	27,247	7,802	92,925	65,678
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	40,611	6,732	47,343	3,865	15,686	7,118	-	26,669	34,564	10,711	119,287	84,723
43	Distribution of Line 42	34.0446%	5.6438%	39.6885%	3.2398%	13.1499%	5.9671%	0.0000%	22.3568%	28.9758%	8.9789%	100.0000%	71.0242%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	14,824	2,458	17,282	1,411	5,726	2,598	-	9,735	12,617	3,910	43,544	30,927
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	14,824	2,458	17,282	1,411	5,726	2,598	-	9,735	12,617	3,910	43,544	30,927
47	Total All Other - Cat 1, 2, 3	55,435	9,190	64,625	5,275	5,726	9,716	-	20,718	47,182	14,620	147,145	99,963
48	TOTAL SERVICES EXPENSES	55,435	9,190	64,625	5,275	21,412	9,716	-	36,404	47,182	14,620	162,831	115,649
49	TOTAL CUSTOMER OPER EXPENSES	55,742	9,240	64,982	5,304	21,412	9,769	2	36,486	47,182	15,398	164,048	116,866

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REVENUE REQUIREMENT SUMMARY
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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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	Big Three Expenses Distr	23.2921%	4.2031%	27.4952%	2.4089%	0.6741%	4.2756%	0.1227%	7.4813%	1.4853%	63.5382%	100.0000%	98.5147%
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)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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%
	CORPORATE OPER EXP APPORTIONMENT												
9	6710 Exec & Planning Expenses												
10	All Other	82,174	14,828	97,002	8,498	2,378	15,084	433	26,394	5,240	224,160	352,796	347,556
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	82,174	14,828	97,002	8,498	2,378	15,084	433	26,394	5,240	224,160	352,796	347,556
13	6720 Gen'l and Admin Expenses												
14	All Other	243,512	43,942	287,455	25,184	7,047	44,700	1,283	78,215	15,528	664,273	1,045,471	1,029,943
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	243,512	43,942	287,455	25,184	7,047	44,700	1,283	78,215	15,528	664,273	1,045,471	1,029,943
18	TOTAL CORPORATE OPER EXPENSES	325,686	58,771	384,457	33,683	9,425	59,785	1,716	104,609	20,769	888,433	1,398,268	1,377,499
19	TOTAL BLENDED CORPORATE OPER	325,686	58,771	384,457	33,683	9,425	59,785	1,716	104,609	20,769	888,433	1,398,268	1,377,499
	OPERATING TAXES APPORTIONMENT												
19	7200 Operating Taxes												
20	Op Fed, State, Loc Income	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	15,973	2,581	18,554	1,481	-	2,729	81	4,291	-	40,467	63,311	63,311
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	2,907	470	3,376	270	-	497	15	781	-	7,364	11,521	11,521
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	18,879	3,050	21,930	1,751	-	3,225	96	5,072	-	47,831	74,832	74,832
	EQUAL ACCESS EXP APPORTIONMENT												
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
	EXP ALW/DISALLOW APPORTIONMENT												
31	Expense Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

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REVENUE REQUIREMENT SUMMARY
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A-15 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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIOMENT 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	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.8115%	0.0000%	0.0000%	5.1885%	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	12.2725%	13.9710%	26.2436%	0.0000%	0.0000%	10.1086%	0.0000%	10.1086%	0.0000%	63.6478%	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	30.6418%	0.7850%	31.4267%	0.0000%	0.0000%	2.4501%	0.0000%	2.4501%	0.0000%	66.1231%	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)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	1,211,851	195,798	1,407,649	112,396	-	207,011	6,151	325,558	-	3,070,213	4,803,420	4,803,420
16	COE - Switching	-	-	-	918,977	-	-	50,291	969,268	-	-	969,268	969,268
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	1,053,742	1,199,577	2,253,318	-	-	867,943	-	867,943	-	5,464,905	8,586,166	8,586,166
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	50,152	50,152	50,152
20	C&WF	6,986,560	178,978	7,165,538	-	-	558,644	-	558,644	-	15,076,582	22,800,764	22,800,764
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	9,252,153	1,574,353	10,826,506	1,031,373	-	1,633,597	56,442	2,721,412	-	23,661,852	37,209,770	37,209,770
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	-	-	-	-	-	-	-	-	-	-	-	-

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REVENUE REQUIREMENT SUMMARY
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A-15 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)	()	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
34	2110 Support Assets Distr	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	94.8115%	0.0000%	0.0000%	5.1885%	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	12.2725%	13.9710%	26.2436%	0.0000%	0.0000%	10.1086%	0.0000%	10.1086%	0.0000%	63.6478%	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	30.6418%	0.7850%	31.4267%	0.0000%	0.0000%	2.4501%	0.0000%	2.4501%	0.0000%	66.1231%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	100.0000%	100.0000%
41	Big Three Expenses Distr	23.2921%	4.2031%	27.4952%	2.4089%	0.6741%	4.2756%	0.1227%	7.4813%	1.4853%	63.5382%	100.0000%	98.5147%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.2289%	4.0762%	29.3051%	2.3399%	0.0000%	4.3097%	0.1281%	6.7776%	0.0000%	63.9172%	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	413,122	66,748	479,869	38,316	-	70,570	2,097	110,983	-	1,046,639	1,637,492	1,637,492
56	4340 Net noncurrent Def Taxes												
57	Support Assets	37,033	5,983	43,017	3,435	-	6,326	188	9,949	-	93,823	146,788	146,788
58	COE - Switching	-	-	-	28,434	-	-	1,556	29,990	-	-	29,990	29,990
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	34,603	39,392	73,994	-	-	28,501	-	28,501	-	179,457	281,952	281,952
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	1,610	1,610	1,610
62	C&WF	253,032	6,482	259,514	-	-	20,232	-	20,232	-	546,028	825,775	825,775
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	324,668	51,857	376,525	31,869	-	55,060	1,744	88,673	-	820,918	1,286,117	1,286,117
65	4360 Other Deferred Credits - Net	12,091	1,953	14,044	1,121	-	2,065	61	3,248	-	30,632	47,924	47,924
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	-	-	-	-	-	-	-	-	-	-	-	-