**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**REVENUE REQUIREMENT SUMMARY**
**12 Month Study Period Ended**
**December 31, 2016**

**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 | 24,699,362 | 5,622,032 | 2,766,150 | 16,311,180 |
| 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 | 24,699,362 | 5,622,032 | 2,766,150 | 16,311,180 |
| 6 | Rate of Return | RECORDS | | 11.13% | 11.13% | 11.13% |
| 7 | RETURN ON RATE BASE | Ln 5 * Ln 6 | 2,747,804 | 625,451 | 307,734 | 1,814,619 |
| 8 | Return Adjustment #1 | RECORDS | - | - | - | - |
| 9 | Return Adjustment #2 | RECORDS | - | - | - | - |
| 10 | NET RETURN | Ln 7 - 8…9 | 2,747,804 | 625,451 | 307,734 | 1,814,619 |
| 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 | 9,556 | 4,529 | 30,361 |
| 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 | 2,703,358 | 615,895 | 303,205 | 1,784,258 |
| 23 | State Income Tax | Ln 35 | - | - | - | - |
| 24 | Net Federal Income Tax | Ln 38 | 494,900 | 331,636 | 163,264 | - |
| 25 | Operating Expenses & Taxes | S-3, Ln 17 | 19,137,229 | 4,323,857 | 1,685,599 | 13,127,773 |
| 26 | Uncollectibles | S-10, Ln 34 | - | - | - | - |
| 27 | Other Adjustments | RECORDS | - | - | - | - |
| 28 | NET REVENUE REQUIREMENT | .n 10 + 23..26-11-2 | 22,379,933 | 5,280,943 | 2,156,597 | 14,942,392 |
| 29 | Gross Receipts Tax | Note 2 | - | - | - | - |
| 30 | Other Adjustments | RECORDS | - | - | - | - |
| 31 | REVENUE REQUIREMENT | Ln 28+29-30 | 22,379,933 | 5,280,943 | 2,156,597 | 14,942,392 |
| 31.1 | Revised Rev Req based on MAG Order | Ln 31+notes 4 & 5 | | | | |

| | INCOME TAXES | | | | | |
|---|---|---|---|---|---|---|
| 32 | FIT Taxable Income | Ln 22 + Ln 37 | 1,414,000 | 947,531 | 466,469 | |
| 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 | | 494,900 | 331,636 | 163,264 | |
| 38 | Net Fed Inc Tax Requirement | Ln 37-14-15 | 494,900 | 331,636 | 163,264 | |

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**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-2**

| 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 | 20,072,166 | 4,315,625 | 2,045,459 | 13,711,082 |
| 2 | 2210 COE - Switching | S-5, Ln 38 | 11,662,178 | 1,039,703 | - | 10,622,475 |
| 3 | 2220 COE - Operator | S-5, Ln 26 | - | - | - | - |
| 4 | 2230 COE - Transmission | S-5, Ln 95 | 33,359,611 | 7,690,909 | 4,203,280 | 21,465,423 |
| 5 | 2310 - Info Orig/Term Equipment | S-6, Ln 13 | 237,120 | 59,280 | - | 177,840 |
| 6 | 2410 C&WF | S-7, Ln 55 | 91,860,053 | 20,691,430 | 9,769,864 | 61,398,759 |
| 7 | Total COE, IOT, C&WF | Ln 2…6 | 137,118,961 | 29,481,321 | 13,973,144 | 93,664,497 |
| 8 | Distribution of Line 7 | Ln 7/7a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 9 | 2680 Tangible Assets | S-8, Ln 31 | - | - | - | - |
| 10 | TELECOM PLT IN SVC - EXCL 2690 | Ln 1+7+9 | 157,191,127 | 33,796,945 | 16,018,603 | 107,375,579 |
| 11 | Distribution of Line 10 | Ln 10/10a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 12 | 2690 Intangible Assets | S-8, Ln 35 | 36,272 | 7,799 | 3,696 | 24,777 |
| 13 | 2001 TELECOM PLANT IN SVC | Ln 10+12 | 157,227,399 | 33,804,744 | 16,022,299 | 107,400,356 |
| 14 | Distribution of Line 13 | Ln 13/13a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 15 | 2110 Land Assets | S-4, Ln 13 | - | - | - | - |
| 16 | 2001 TPIS x/Land | Ln 13-15 | 157,227,399 | 33,804,744 | 16,022,299 | 107,400,356 |
| 17 | Distribution of Line 16 | Ln 16/16a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 18 | 2002 Prop Hld Fut Telecom Use | S-9, Ln 14 | 150,272 | 32,309 | 15,313 | 102,649 |
| 19 | 2003 Plant Under Const - Short | S-9, Ln 18 | 507,747 | 109,168 | 51,742 | 346,836 |
| 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 | 157,885,417 | 33,946,222 | 16,089,355 | 107,849,841 |
| 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 | 123,629,880 | 26,380,062 | 12,478,402 | 84,771,415 |
| 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 | 4,557,402 | 976,863 | 461,561 | 3,118,978 |
| 33 | 4360 Other Deferred Credits - Net | S-15, Ln 66 | 146,414 | 31,480 | 14,920 | 100,014 |
| 34 | 4370 Other Jur Liab & Def Credits - Net | S-15, Ln 68 | - | - | - | - |
| 35 | NET TELECOM PLANT | Ln 23+24-25..34 | 29,551,721 | 6,557,817 | 3,134,471 | 19,859,434 |
| 36 | Distribution of Line 35 | Ln 35/35a | 100.0000% | 22.1910% | 10.6067% | 67.2023% |
| 37 | 1402 Rural Tel Bank Stock | S-9, Ln 27 | - | - | - | - |
| 38 | 1220 Materials & Supplies | S-9, Ln 30 | 406,236 | 91,504 | 43,206 | 271,526 |
| 39 | Cash Working Capital | S-9, Ln 33 | 598,851 | 135,673 | 47,563 | 415,615 |
| 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 | 5,857,446 | 1,162,962 | 459,089 | 4,235,394 |
| 44 | Other Telecom Pl Adjust | RECORDS | - | - | - | - |
| 45 | NET TELECOM PLT & OTHER RATE BASE ITEMS | A+B..F+I-(G+H) | 24,699,362 | 5,622,032 | 2,766,150 | 16,311,180 |
| 46 | Distribution of Line 45 | Ln 45/45a | 100.0000% | 22.7619% | 11.1993% | 66.0389% |

**SEPARATED EXPENSE SUMMARY**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-3**

| 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 | 3,016,362 | 636,017 | 302,800 | 2,077,546 |
| 3 | Pl Nonspec Account 6530 | S-12, Ln 23 | 1,571,083 | 337,791 | 160,102 | 1,073,190 |
| 4 | Cust Oper Accts 6610, 6620 | S-13, Ln 60 | 1,318,640 | 198,811 | - | 1,119,829 |
| 5 | TOTAL BIG THREE EXPENSES | Ln 2..4 | 5,906,085 | 1,172,619 | 462,901 | 4,270,565 |
| 6 | Distribution of Line 5 | Ln 5/5a | 100.0000% | 19.8544% | 7.8377% | 72.3079% |
| 7 | Plant Specific Expenses | S-11, Ln 33 | 5,070,544 | 1,077,677 | 512,131 | 3,480,735 |
| 8 | Plant Nonspecific Expenses | S-12, Ln 39 | 7,947,757 | 2,080,867 | 793,418 | 5,073,472 |
| 9 | Customer Operations Expenses | S-13, Ln 60 | 1,318,640 | 198,811 | - | 1,119,829 |
| 10 | Corporate Operations Expenses | S-14, Ln 22 | 4,566,497 | 906,652 | 357,908 | 3,301,937 |
| 11 | 7100 Other Oper Inc & Expenses | S-10, Ln 14 | - | - | - | - |
| 12 | 7300 Contributions | S-10, Ln 17 | 17,100 | 3,395 | 1,340 | 12,365 |
| 13 | TOTAL OPERATING EXPENSES | Ln 7..12 | 18,920,538 | 4,267,403 | 1,664,798 | 12,988,338 |
| 14 | Operating Taxes | S-14, Ln 31 | 216,691 | 56,454 | 20,801 | 139,436 |
| 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 | 19,137,229 | 4,323,857 | 1,685,599 | 13,127,773 |
| 18 | Distribution of Line 17 | Ln 17/17a | 100.0000% | 22.5940% | 8.8080% | 68.5981% |
| 19 | Total Depr & Amort | S-12, Ln 38 | 5,854,782 | 1,314,644 | 630,664 | 3,909,474 |
| 20 | Fixed Charges | S-10, Ln 21 | - | - | - | - |
| 21 | TOTAL CASH OPER EXPENSES | Ln 17-19+20 | 13,282,447 | 3,009,212 | 1,054,935 | 9,218,300 |
| 22 | Distribution of Line 21 | Ln 21/21a | 100.0000% | 22.6556% | 7.9423% | 69.4021% |

**GENERAL SUPPORT FACILITIES**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-4**

| 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% | 19.8544% | 7.8377% | 72.3079% |
| 3 | Total COE, IOT, C&WF Distr | S2, Ln 8 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 20,072,166 | 4,315,625 | 2,045,459 | 13,711,082 |
| 8 | Direct Assignment | Ln 8a*4 | - | - | - | - |
| 9 | Total Support Assets | Ln 7..8 | 20,072,166 | 4,315,625 | 2,045,459 | 13,711,082 |
| 10 | Distribution of Line 9 | Ln 9/9a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 11 | Land | Note 1 | - | - | - | - |
| 12 | Direct Assignment | Ln 12a*5 | - | - | - | - |
| 13 | Total Land | Ln 11..12 | - | - | - | - |
| 14 | TOTAL LAND & SUPPORT ASSETS | Ln 9+13 | 20,072,166 | 4,315,625 | 2,045,459 | 13,711,082 |
| 15 | Distribution of Line 14 | Ln 14/14a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |

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

**CENTRAL OFFICE EQUIPMENT**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-5**
**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% | 3.1500% | | 96.8500% |
| 2 | 2220 WSWS Pct - Directory Assistance | RECORDS | 100.0000% | 3.1500% | | 96.8500% |
| 3 | 2220 & 6620 Sub Line MOU Pct | RECORDS | 100.0000% | 8.5765% | | 91.4235% |
| 4 | 2220 SOB Toll MOU Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 5 | 2220 WSWS Pct - TSPS Oper Position | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 6 | 2220 Real Processor Time Pct - RTA | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 7 | 2220 Real Processor Time Pct - TSPS | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 8 | 2220 COE Cat 1 - DA Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 9 | 2210 COE Cat 2 - MOU Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 10 | 2210 COE Cat 2 - DA Pct | RECORDS | 100.0000% | 32.9300% | 0.0000% | 67.0700% |
| 11 | 2210 COE Cat 3 - Trans Measured DEM Pct | RECORDS | 100.0000% | 8.5765% | | 91.4235% |
| 12 | 2210 COE Cat 3 - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | COE CATEGORIES 1-3 SEPARATION | | | | | |
| 13 | 2220 Operator Systems | | | | | |
| 14 | Cat 1 - Operator Systems | | | | | |
| 15 | Loc, Toll, DSA, DSB and | | | | | |
| 16 | Traffic Switchboards | Ln 16a*1 | - | - | - | - |
| 17 | Aux - Direct Assist | Ln 17a*2 | - | - | - | - |
| 18 | Aux - Intercept | Ln 18a*3 | - | - | - | - |
| 19 | Jt Exch & Toll SOB | Ln 19a*4 | - | - | - | - |
| 20 | TSPS - Oper Position | Ln 20a*5 | - | - | - | - |
| 21 | TSPS - RTA | Ln 21a*6 | - | - | - | - |
| 22 | TSPS - Other | Ln 22a*7 | - | - | - | - |
| 23 | Direct Assignment | Ln 23a*8 | - | - | - | - |
| 24 | Total Cat 1 | Ln 16..23 | - | - | - | - |
| 25 | Distribution of Line 24 | Ln 24/24a | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 26 | TOTAL COE - OPERATOR | Ln 24 | - | - | - | - |
| 27 | Distribution of Line 26 | Ln 26/26a | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 28 | 2210 Central Office Switching | | | | | |
| 29 | Cat 2 - Tandem Switching | Ln 29a*9 | - | - | - | - |
| 30 | Direct Assignment | Ln 30a*10 | 162,178 | 53,405 | - | 108,772 |
| 31 | Total Cat 2 | Ln 29..30 | 162,178 | 53,405 | - | 108,772 |
| 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 | 11,500,000 | 986,298 | - | 10,513,703 |
| 35 | Direct Assignment | Ln 35a*12 | - | - | - | - |
| 36 | Total Cat 3 | Ln 34..35 | 11,500,000 | 986,298 | - | 10,513,703 |
| 37 | Distribution of Line 36 | Ln 36/36a | 100.0000% | 8.5765% | 0.0000% | 91.4235% |
| 38 | TOTAL COE - SWITCHING | Ln 31 + 36 | 11,662,178 | 1,039,703 | - | 10,622,475 |
| 39 | Distribution of Line 38 | Ln 38/38a | 100.0000% | 8.9152% | 0.0000% | 91.0848% |

**CENTRAL OFFICE EQUIPMENT**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-5**
**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% | | 100.0000% | 0.0000% |
| 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 | 2,062,292 | - | 2,062,292 | - |
| 58 | 4.12 Exch Trunk Excluding WB | Ln 58a*42 | - | - | | - |
| 59 | Ex Trk Excluding WB - Msg DA | Ln 59a*43 | - | - | | - |
| 60 | Ex Trk Excluding WB - PL DA | Ln 60a*44 | - | | - | - |
| 61 | Ex Trk Wideband | Ln 61a*45 | - | - | - | - |
| 62 | Ex Trk Wideband - Msg DA | Ln 62a*46 | - | - | | - |
| 63 | Ex Trk Wideband - PL DA | Ln 63a*47 | 2,050,544 | | 2,050,544 | - |
| 64 | 4.13 Exchange Line Excluding WB | | | | | |
| 65 | Joint MSG | Ln 75b*48 | 26,430,536 | 6,607,634 | - | 19,822,902 |
| 66 | PL and Local | Ln 75c..i | 167,709 | | 11,536 | 156,173 |
| 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 | 14,988 | 14,893 | 7 | 88 |
| 75 | COE Cat 4.13 Assigned Investment | Note 1 | 26,598,244 | 26,430,536 | 11,536 | 156,173 |

Note 1: Cost per Loop = 1,774.6952

**CENTRAL OFFICE EQUIPMENT**
**12 Month Study Period Ended**
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**S-5**
**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% | 91.8263% | 8.1737% |
| 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 | 2,562,599 | 1,083,275 | | 1,479,324 |
| 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 | 85,932 | - | 78,908 | 7,024 |
| 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 | 33,359,611 | 7,690,909 | 4,203,280 | 21,465,423 |
| 95 | TOTAL COE TRANSMISSION | Ln 94 | 33,359,611 | 7,690,909 | 4,203,280 | 21,465,423 |
| 96 | Distribution of Line 95 | Ln 95/95a | 100.0000% | 23.0546% | 12.5999% | 64.3455% |
| 97 | TOTAL CENTRAL OFFICE EQUIP | Ln 26 + 38 + 95 | 45,021,789 | 8,730,611 | 4,203,280 | 32,087,898 |
| 98 | Distribution of Line 97 | Ln 97/97a | 100.0000% | 19.3920% | 9.3361% | 71.2719% |

| 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 | 2,562,599 | 2,562,599 | - | - |
| 102 | All Other PL & TWX | Note 1 | | | - | - |

Note 1: Cost per termination = 2,562,599

**INFORMATION ORIGIN/TERM EQUIPMENT**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-6**

| 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 | 237,120 | 59,280 | | 177,840 |
| 7 | Coinls Pub Tel Eq | Ln 7a*2 | - | - | - | - |
| 8 | Direct Assignment | Ln 8a*3 | - | - | - | - |
| 9 | Total Category 1 | Ln 6..8 | 237,120 | 59,280 | - | 177,840 |
| 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 | 237,120 | 59,280 | - | 177,840 |
| 14 | Distribution of Line 13 | Ln 13/13a | 100.0000% | 25.0000% | 0.0000% | 75.0000% |

**CABLE & WIRE FACILITIES**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-7**
**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% | 0.0000% | 100.0000% |
| 3 | 2410 C&WF MOU Pct - EX Trk x/WB | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 4 | 2410 C&WF Cat 2 Ex Trunk - MSG DA Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 5 | 2410 C&WF Cat 2 Ex Trunk - PL DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 6 | 2410 MOU Pct - WB Line | RECORDS | 100.0000% | 100.0000% | 0.0000% | 0.0000% |
| 7 | 2410 MOU Pct - Ex Trk WB | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 8 | 2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 9 | 2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct | RECORDS | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | 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 | 471,478 | | | 471,478 |
| 13 | 1.2 Inter PL, WATS | Ln 28c..d | 34,825 | | 34,825 | |
| 14 | 1.3 Jointly Used | Ln 28b*1 | 79,792,259 | 19,948,065 | | 59,844,194 |
| 15 | Direct Assignment | Ln 15a*2 | - | - | - | - |
| 16 | Total Category 1 | Ln 12..15 | 80,298,562 | 19,948,065 | 34,825 | 60,315,672 |
| 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 | 7,193,134 | | 7,193,134 | - |
| 25 | Total Category 2 | Ln 18..23 | 7,193,134 | - | 7,193,134 | - |

| 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 | 14,988 | 14,893 | 7 | 88 |
| 27 | Distribution of Line 26 | Ln 26/26a | 100.0000% | 99.3695% | 0.0434% | 0.5872% |
| 28 | Cat 1 - EX Line x/WB | Ln 28a*27 | 80,298,562 | 79,792,259 | 34,825 | 471,478 |

Note 1: Cost per loop = 5,358

**CABLE & WIRE FACILITIES**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-7**
**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% | | 94.5062% | 5.4938% |
| 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% | 97.3966% | 2.6034% |
| 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 | 1,758,507 | 743,365 | | 1,015,142 |
| 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 | 2,609,849 | - | 2,541,905 | 67,945 |
| 49 | Total Category 3 | Ln 40..48 | 4,368,357 | 743,365 | 2,541,905 | 1,083,087 |
| 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 | 91,860,053 | 20,691,430 | 9,769,864 | 61,398,759 |
| 56 | Distribution of Line 55 | Ln 55/55a | 100.0000% | 22.5249% | 10.6356% | 66.8395% |

| 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 | 1,758,507 | 1,758,507 | - | |
| 62 | -PL, TWX & Local | Ln 61a*60 | | | - | - |

Note 1: Cost per circuit mile = 1,758.5072

**AMORTIZABLE ASSETS**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-8**

| 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% | 21.5005% | 10.1905% | 68.3089% |
| 2 | 2210 COE - Switch Distr | S-5, Ln 39 | 100.0000% | 8.9152% | 0.0000% | 91.0848% |
| 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% | 23.0546% | 12.5999% | 64.3455% |
| 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% | 22.5249% | 10.6356% | 66.8395% |
| 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% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 36,272 | 7,799 | 3,696 | 24,777 |
| 34 | Direct Assignment | Ln 34a*10 | - | - | - | - |
| 35 | TOTAL INTANGIBLE ASSETS | Ln 33..34 | 36,272 | 7,799 | 3,696 | 24,777 |
| 36 | Distribution of Line 35 | Ln 35/35a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |

**TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-9**

| 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% | 21.5005% | 10.1905% | 68.3089% |
| 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% | 22.5249% | 10.6356% | 66.8395% |
| 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% | 22.6556% | 7.9423% | 69.4021% |
| 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 | 150,272 | 32,309 | 15,313 | 102,649 |
| 13 | Direct Assignment | Ln 13a*2 | - | - | - | - |
| 14 | TOTAL PROP HLD FUT TELECOM USE | Ln 12..13 | 150,272 | 32,309 | 15,313 | 102,649 |
| 15 | Distrubiton of Line 14 | Ln 14/14a | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 16 | 2003 Plt Under Constr - Short | Ln 16a*1 | 507,747 | 109,168 | 51,742 | 346,836 |
| 17 | Direct Assignment | Ln 17a*3 | - | - | - | - |
| 18 | TOTAL PLT UNDER CONSTR - SHORT | Ln 16..17 | 507,747 | 109,168 | 51,742 | 346,836 |
| 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 | 406,236 | 91,504 | 43,206 | 271,526 |
| 29 | Direct Assignment | Ln 29a*7 | - | - | - | - |
| 30 | TOTAL MATERIALS & SUPPLIES | Ln 28..29 | 406,236 | 91,504 | 43,206 | 271,526 |
| 31 | Cash Working Capital | Ln 31a*8 | 598,851 | 135,673 | 47,563 | 415,615 |
| 32 | Direct Assignment | Ln 32a*9 | - | - | - | - |
| 33 | TOTAL CASH WORKING CAPITAL | Ln 31..32 | 598,851 | 135,673 | 47,563 | 415,615 |
| | INVEST ALLOW/DISALLOW SEPARATION | | | | | |
| 40 | Investment Allow/Disallowances | Ln 40a*1 | - | - | - | - |
| 41 | Direct Assignment | Ln 41a*11 | - | - | - | - |
| 42 | TOTAL INVEST ALLOW/DISALLOWANCES | Ln 40..41 | - | - | - | - |

**CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-10**

| 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% | 21.5005% | 10.1905% | 68.3089% |
| 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% | 19.8544% | 7.8377% | 72.3079% |
| 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% | 22.1910% | 10.6067% | 67.2023% |
| 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% | 19.8544% | 7.8377% | 72.3079% |
| | 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 | 17,100 | 3,395 | 1,340 | 12,365 |
| 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 | 9,556 | 4,529 | 30,361 |
| 27 | Direct Assignment | Ln 27a*8 | - | - | - | - |
| 28 | TOTAL CAPITALIZED PAYROLL TAXES | Ln 26..27 | 44,446 | 9,556 | 4,529 | 30,361 |
| 29 | Depreciation Adjustments | Ln 29a*1 | - | - | - | - |
| 30 | Direct Assignment | Ln 30a*9 | - | - | - | - |
| 31 | TOTAL DEPRECIATION ADJUSTMENTS | Ln 29..30 | - | - | - | - |
| 32 | Uncollectibles | Ln 32a*1 | - | - | - | - |
| 33 | Direct Assignment | Ln 33a*10 | - | - | - | - |
| 34 | TOTAL UNCOLLECTIBLES | Ln 32..33 | - | - | - | - |
| 35 | MISC Inc Adjustments | | | | | |
| 36 | Inc Adj Alloc on TPIS | Ln 36a*1 | - | - | - | - |
| 37 | Inc Adj Alloc on Net Plant | Ln 37a*6 | - | - | - | - |
| 38 | Inc Adj Alloc on Big 3 Exp | Ln 38a*11 | - | - | - | - |
| 39 | TOTAL MISC INC ADJUSTMENTS | Ln 36..38 | - | - | - | - |

**PLANT SPECIFIC EXPENSES**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-11**

| 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% | 21.5005% | 10.1905% | 68.3089% |
| 2 | 6110 Network Supt Expenses - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 3 | 6120 General Supt Expenses - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 4 | Total COE Distr | S-5, Ln 98 | 100.0000% | 19.3920% | 9.3361% | 71.2719% |
| 5 | 6210 COE Expenses - Switching | RECORDS | 100.0000% | 19.3920% | 9.3361% | 71.2719% |
| 6 | 6230 COE Expenses - Transmission | RECORDS | 100.0000% | 19.3920% | 9.3361% | 71.2719% |
| 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% | 22.5249% | 10.6356% | 66.8395% |
| 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 | 94,037 | 20,218 | 9,583 | 64,236 |
| 14 | Direct Assignment | Ln 14a*2 | - | - | - | - |
| 15 | TOTAL NETWORK SUPPORT EXPENSES | Ln 13..14 | 94,037 | 20,218 | 9,583 | 64,236 |
| 16 | 6120 General Support Expenses | Ln 16a*1 | 1,960,145 | 421,442 | 199,749 | 1,338,954 |
| 17 | Direct Assignment | Ln 17a*3 | - | - | - | - |
| 18 | TOTAL GENERAL SUPPORT EXPENSES | Ln 16..17 | 1,960,145 | 421,442 | 199,749 | 1,338,954 |
| 19 | 6210, 6220, 6230 COE Expenses | Ln 19a*4 | - | - | - | - |
| 20 | 6210 Switching | Ln 20a*5 | 113,466 | 22,003 | 10,593 | 80,869 |
| 21 | 6230 Transmission | Ln 21a*6 | 1,272,345 | 246,733 | 118,787 | 906,825 |
| 22 | TOTAL COE EXPENSES | Ln 19..21 | 1,385,811 | 268,736 | 129,381 | 987,694 |
| 23 | 6310 IOT Equip Expenses | | | | | |
| 24 | Cat 1 - Other IOT Eq Expenses | Ln 24a*7 | - | - | - | - |
| 25 | Cat 2 - Cust Prem Equip Exp | Ln 25a*8 | - | - | - | - |
| 26 | Direct Assignment | Ln 26a*9 | - | - | - | - |
| 27 | TOTAL IOT EXPENSES | Ln 24..26 | - | - | - | - |
| 28 | 6410 C&WF Expenses | Ln 28a*10 | 1,630,551 | 367,281 | 173,419 | 1,089,851 |
| 29 | Direct Assignment #1 | Ln 29a*11 | - | - | - | - |
| 30 | Direct Assignment #2 | Ln 30a*12 | - | - | - | - |
| 31 | TOTAL C&WF EXPENSES | Ln 28..30 | 1,630,551 | 367,281 | 173,419 | 1,089,851 |
| 32 | Plant Spec Excp x/6110, 6120 | Ln 22+27+31 | 3,016,362 | 636,017 | 302,800 | 2,077,546 |
| 33 | TOTAL PLANT SPECIFIC OPERATING EXP | Ln 15+18+32 | 5,070,544 | 1,077,677 | 512,131 | 3,480,735 |

**PLANT NON-SPECIFIC EXPENSES**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-12**

| 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% | 21.5005% | 10.1905% | 68.3089% |
| 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% | 21.5005% | 10.1905% | 68.3089% |
| 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% | 21.5005% | 10.1905% | 68.3089% |
| 7 | 2210 COE - Switching Distr | S-5, Ln 39 | 100.0000% | 8.9152% | 0.0000% | 91.0848% |
| 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% | 23.0546% | 12.5999% | 64.3455% |
| 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% | 22.5249% | 10.6356% | 66.8395% |
| 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 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 26,026 | 5,596 | 2,652 | 17,778 |
| 19 | Direct Assignment | Ln 19a*2 | - | - | - | - |
| 20 | TOTAL OTHER PROP PLANT & EQ EXP | Ln 18..19 | 26,026 | 5,596 | 2,652 | 17,778 |
| 21 | 6530 Network Operations Exp | Ln 21a*3 | 1,571,083 | 337,791 | 160,102 | 1,073,190 |
| 22 | Direct Assignment | Ln 22a*4 | - | - | - | - |
| 23 | TOTAL NETWORK OPERATIONS EXP | Ln 21..22 | 1,571,083 | 337,791 | 160,102 | 1,073,190 |
| 24.a | 6540 Access Expense | Ln 24a*5.a | 73,030 | - | - | 73,030 |
| 24.b | 6540 USF Expense - Direct | Ln 24a*5.b | 422,836 | 422,836 | - | - |
| 25 | 6560 Depr and Amort Expenses | | | | | |
| 26 | Depr - Support Assets | Ln 26a*6 | 506,621 | 108,926 | 51,627 | 346,068 |
| 27 | Depr - COE - Switching | Ln 27a*7 | 101,891 | 9,084 | - | 92,807 |
| 28 | Depr - COE - Operator | Ln 28a*8 | - | - | - | - |
| 29 | Depr - COE - Transmission | Ln 29a*9 | 2,008,328 | 463,011 | 253,047 | 1,292,269 |
| 30 | Depr - Info Orig/Term Equip | Ln 30a*10 | 172,867 | 43,217 | - | 129,650 |
| 31 | Depr - Cable & Wire Facilities | Ln 31a*11 | 3,065,075 | 690,407 | 325,989 | 2,048,679 |
| 32 | Direct Assignment | Ln 32a*12 | - | - | - | - |
| 33 | Depr - Prop Hld Ft Tel Use | Ln 33a*13 | - | - | - | - |
| 34 | Amort - Capital Leases | Ln 34a*14 | - | - | - | - |
| 35 | Amort - Leasehold Improvements | Ln 35a*15 | - | - | - | - |
| 36 | Amort - Intangible Assets | Ln 36a*16 | - | - | - | - |
| 37 | Amort - Other | Ln 37a*17 | - | - | - | - |
| 38 | TOTAL DEPR & AMORT EXPENSES | Ln 26..37 | 5,854,782 | 1,314,644 | 630,664 | 3,909,474 |
| 39 | TOTAL PLANT NONSPEC OPER EXP | Ln 20+23+24+38 | 7,947,757 | 2,080,867 | 793,418 | 5,073,472 |

**CUSTOMER OPERATIONS EXPENSES**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**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% | 3.1500% | 0.0000% | 96.8500% |
| 4 | 6620 Tel Oper Svcs - DA Pct | RECORDS | 100.0000% | 3.1500% | 0.0000% | 96.8500% |
| 5 | 6620 Classified Directories Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 6 | Vacant | RECORDS | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 7 | 6620 Subscriber Line MOU Pct | RECORDS | 100.0000% | 8.5765% | 0.0000% | 91.4235% |
| 8 | 6620 Foreign Directories Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 9 | 6620 Pub Dir Listings - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 10 | 6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct | RECORDS | 100.0000% | 7.7891% | 0.0000% | 92.2109% |
| 11 | 6620 Cat 1 - EU Billed Revenues Pct | RECORDS | 100.0000% | 1.5653% | 0.0000% | 98.4347% |
| 12 | 6620 Cat 1 -Weight EU Bill Inq Cont Pct | RECORDS | 100.0000% | 3.7736% | 0.0000% | 96.2264% |
| 13 | 6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct | RECORDS | 100.0000% | 0.0000% | 72.2222% | 27.7778% |
| 14 | 6620 Cat 1 -IX Billed Revenue Pct | RECORDS | 100.0000% | 55.8332% | 2.4476% | 41.7192% |
| 15 | 6620 Cat 1 -Weight IX Bill Inq Cont Pct | RECORDS | 100.0000% | 60.0000% | 0.0000% | 40.0000% |
| 16 | 6620 Cat 1 -Coin Revenues Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 17 | 6620 Cat 1 - Composite Result | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | MARKETING EXPENSES SEPARATION | | | | | |
| 18 | 6610 Marketing Expenses | Ln 18a*1 | 11,458 | 2,089 | - | 9,369 |
| 19 | Direct Assignment | Ln 19a*2 | - | - | - | - |
| 20 | TOTAL MARKETING EXPENSES | Ln 18..19 | 11,458 | 2,089 | - | 9,369 |
| | SERVICES EXPENSES SEPARATION | | | | | |
| 21 | 6620 Services Expenses | | | | | |
| 22 | Telephone Operator Service: | | | | | |
| 23 | Tel Operator Svc | Ln 23a*3 | - | - | | - |
| 24 | Direct Assignment | Ln 24a*4 | 46,097 | 1,452 | | 44,645 |
| 25 | Total Tel Oper Svc Exp | Ln 23..24 | 46,097 | 1,452 | | 44,645 |
| 26 | Published Direct Listings: | | | | | |
| 27 | Classified | Ln 27a*5 | 312,916 | | | 312,916 |
| 28 | Vacant | Ln 28a*6 | - | - | | - |
| 29 | Alpha | Ln 29a*7 | 219,333 | 18,811 | | 200,522 |
| 30 | Foreign | Ln 30a*8 | - | - | | - |
| 31 | Direct Assignment | Ln 31a*9 | - | - | | - |
| 32 | Total Publ Direct List | Ln 27..31 | 532,249 | 18,811 | - | 513,438 |
| 33 | All Other: | | | | | |
| 34 | Cat 1 - LBOE EU Svc Ord Proc | Ln 34a*10 | 88,233 | 6,873 | - | 81,360 |
| 35 | Cat 1 - LBOE EU Pmt & Collect | Ln 35a*11 | 179,943 | 2,817 | - | 177,126 |
| 36 | Cat 1 - LBOE EU Bill Inq | Ln 36a*12 | 82,498 | 3,113 | - | 79,385 |
| 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 | 350,674 | 12,802 | - | 337,872 |

**CUSTOMER OPERATIONS EXPENSES**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**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 | 177,775 | 32,675 | - | 145,099 |
| 50 | Cat 2 - CSE CABs | Ln 50a*45 | 138,812 | 69,406 | | 69,406 |
| 51 | Cat 2 - Direct Assignment | Ln 51a*46 | 9,356 | 9,356 | - | - |
| 52 | Total Cat 2 - CSE | Ln 48..51 | 325,943 | 111,438 | - | 214,505 |
| 53 | Total All Other Cat 1 & 2 | Ln 42+52 | 676,617 | 124,240 | - | 552,377 |
| 54 | Distribution of Line 53 | Ln 53/53a | 100.0000% | 18.3619% | 0.0000% | 81.6381% |
| 55 | Cat 3 - All Other CSE | Ln 55a*54 | - | - | - | - |
| 56.a | Cat 3 - TRS | Direct | 52,219 | 52,219 | | |
| 56.b | Cat 3 - Direct Assignment | Ln 56a*47 | - | - | - | - |
| 57 | Total All Other Cat 3 | Ln 55..56 | 52,219 | 52,219 | - | - |
| 58 | Total All Other - Cat 1, 2, 3 | Ln 53+57 | 728,836 | 176,459 | - | 552,377 |
| 59 | TOTAL SERVICES EXPENSES | Ln 25+32+58 | 1,307,182 | 196,722 | - | 1,110,460 |
| 60 | TOTAL CUSTOMER OPER EXPENSES | Ln 20+59 | 1,318,640 | 198,811 | - | 1,119,829 |

**CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE**
**12 Month Study Period Ended**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**S-14**

| 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% | 19.8544% | 7.8377% | 72.3079% |
| 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% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 1,346,851 | 267,410 | 105,562 | 973,879 |
| 15 | Direct Assignment | Ln 15a*3 | - | - | - | - |
| 16 | TOTAL EXEC & PLANNING EXPENSES | Ln 13..15 | 1,346,851 | 267,410 | 105,562 | 973,879 |
| 17 | 6720 Gen'l and Admin Expenses | | | | | |
| 18 | EAS | Ln 18a*4 | - | - | - | - |
| 19.a | All Other | Ln 19a*2 | 3,219,646 | 639,242 | 252,346 | 2,328,058 |
| 19.b | NECA Requests & Cost Studies | Direct | - | - | | |
| 20 | Direct Assignment | Ln 20a*5 | - | - | - | - |
| 21 | TOTAL GEN'L AND ADMIN EXPENSES | Ln 18..20 | 3,219,646 | 639,242 | 252,346 | 2,328,058 |
| 22 | TOTAL CORPORATE OPER EXPENSES | Ln 16+21 | 4,566,497 | 906,652 | 357,908 | 3,301,937 |
| 23 | Distribution of Line 22 | Ln 22/22a | 100.0000% | 19.8544% | 7.8377% | 72.3079% |
| | 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 | 204,125 | 43,888 | 20,801 | 139,436 |
| 28 | Oper Taxes #1 GRT | Ln 28a*7 | - | - | - | - |
| 29 | Oper Taxes #2 Regulatory Fees | Ln 29a*8 | 12,566 | 12,566 | - | - |
| 30 | Oper Taxes #3 - Other | Ln 30a*9 | - | - | - | - |
| 31 | TOTAL OPER TAXES w/ FIT, SIT | Ln 27..30 | 216,691 | 56,454 | 20,801 | 139,436 |
| | 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**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

**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% | 21.5005% | 10.1905% | 68.3089% |
| 3 | 2210 COE - Switching Distr | S-5, Ln 39 | 100.0000% | 8.9152% | 0.0000% | 91.0848% |
| 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% | 23.0546% | 12.5999% | 64.3455% |
| 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% | 22.5249% | 10.6356% | 66.8395% |
| 8 | 2001 TPIS x/Land | S-2, Ln 17 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 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 | 15,419,306 | 3,315,235 | 1,571,308 | 10,532,763 |
| 19 | COE - Switching | Ln 19a*3 | 10,811,503 | 963,864 | - | 9,847,639 |
| 20 | COE - Operator | Ln 20a*4 | - | - | - | - |
| 21 | COE - Transmission | Ln 21a*5 | 29,332,309 | 6,762,432 | 3,695,843 | 18,874,034 |
| 22 | Info Orig/Term Equip | Ln 22a*6 | 263,783 | 65,946 | - | 197,838 |
| 23 | C&WF | Ln 23a*7 | 67,802,978 | 15,272,586 | 7,211,251 | 45,319,141 |
| 24 | Direct Assignment | Ln 24a*9 | - | - | - | - |
| 25 | TOTAL ACCUMULATED DEPRECIATION | Ln 18..24 | 123,629,880 | 26,380,062 | 12,478,402 | 84,771,415 |
| 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**
**December 31, 2016**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
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**Uncapped**

**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% | 19.8544% | 7.8377% | 72.3079% |
| 45 | 2110 Support Assets Distr | S-4, Ln 10 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 46 | 2210 COE - Switching Distr | S-5, Ln 39 | 100.0000% | 8.9152% | 0.0000% | 91.0848% |
| 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% | 23.0546% | 12.5999% | 64.3455% |
| 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% | 22.5249% | 10.6356% | 66.8395% |
| 51 | 2001 TPIS x/Land | S-2, Ln 17 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 52 | 2001 TPIS Distr | S-2, Ln 14 | 100.0000% | 21.5005% | 10.1905% | 68.3089% |
| 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% | 21.5005% | 10.1905% | 68.3089% |
| | RESERVES & DEFERRALS SEPARATION | | | | | |
| 56 | 4310 Other Long-Term Liabilities | Ln 56a*44 | 5,857,446 | 1,162,962 | 459,089 | 4,235,394 |
| 57 | 4340 Net noncurrent Def Taxes | | | | | |
| 58 | Support Assets | Ln 58a*45 | 524,479 | 112,766 | 53,447 | 358,266 |
| 59 | COE - Switching | Ln 59a*46 | 363,777 | 32,431 | - | 331,345 |
| 60 | COE - Operator | Ln 60a*47 | - | - | - | - |
| 61 | COE - Transmission | Ln 61a*48 | 947,881 | 218,530 | 119,432 | 609,919 |
| 62 | Info Orig/Term Equip | Ln 62a*49 | 6,968 | 1,742 | - | 5,226 |
| 63 | C&WF | Ln 63a*50 | 2,714,298 | 611,394 | 288,682 | 1,814,222 |
| 64 | Not Classifed by Acct | Ln 64a*51 | - | - | - | - |
| 65 | TOTAL NET NONCURRENT DEF TAXES | Ln 58..64 | 4,557,402 | 976,863 | 461,561 | 3,118,978 |
| 66 | 4360 Other Deferred Credits - Net | Ln 66a*52 | 146,414 | 31,480 | 14,920 | 100,014 |
| 67 | 4370 Other Juris Liabilities | | | | | |
| 68 | & Deferred Cr - Net | Ln 68a*53 | - | - | - | - |
| | ACCUM DEPR & AMORT ALLOW/DISALLOW | | | | | |
| 69 | Accum Depr & Amort Allow/Disallow | Ln 69a*51 | - | - | - | - |
| 70 | Direct Assignment | Ln 70a*54 | - | - | - | - |
| 71 | TOTAL ACC DEPR/AMORT ALW/DISALLOW | Ln 69..70 | - | - | - | - |

**The Chillicothe Telephone Company**
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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2016

A-1 SHEET 1 of 2

| 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 | Total xB&C (k) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Net Telecom Plant | 2,469,738 | 245,387 | 2,715,125 | 45,215 | - | 280,186.52 | 2,448.25 | 327,850 | - | 5,345,207 | 8,388,182 | 8,388,182 |
| 2 | Rate Base Adjustment #1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | Rate Base Adjustment #2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | Rate Base Adjustment #3 | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | RATE BASE | 2,469,738 | 245,387 | 2,715,125 | 45,215 | - | 280,186.52 | 2,448.25 | 327,850 | - | 5,345,207 | 8,388,182 | 8,388,182 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | Rate of Return | | | | | | | | | | | | |
| 7 | RETURN ON RATE BASE | 274,758 | 27,299 | 302,058 | 5,030 | - | 31,170.75 | 272.37 | 36,473 | - | 594,654 | 933,185 | 933,185 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | Return Adjustment #1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | Return Adjustment #2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | NET RETURN | 274,758 | 27,299 | 302,058 | 5,030 | - | 31,170.75 | 272.37 | 36,473 | - | 594,654 | 933,185 | 933,185 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 3,797 | 732 | 4,529 | 320 | - | 592.09 | 17.31 | 929 | - | 8,627 | 14,085 | 14,085 |
| 17 | Depreciation Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | FIT Allowances/Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Income Adj 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | Income Adj 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | Total Misc Inc Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | AFTER TAX INCOME | 270,961 | 26,567 | 297,528 | 4,710 | - | 30,578.66 | 255.06 | 35,544 | - | 586,027 | 919,100 | 919,100 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | State Income Tax | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | Net Federal Income Tax | 145,902 | 14,305 | 160,208 | 2,536 | - | 16,465.43 | 137.34 | 19,139 | - | 315,553 | 494,900 | 494,900 |
| 25 | Operating Expenses & Taxes | 1,413,604 | 348,814 | 1,762,417 | 106,356 | 37,525.28 | 255,232.02 | 5,305.74 | 404,419 | 85,583.56 | 3,757,036 | 6,009,456 | 5,923,872 |
| 26 | Uncollectibles | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | Other Adjustments | - | - | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | NET REVENUE REQUIREMENT | 1,834,264 | 390,418 | 2,224,682 | 113,922 | 37,525.28 | 302,868.21 | 5,715.45 | 460,031 | 85,583.56 | 4,667,243 | 7,437,541 | 7,351,957 |
| 29 | Gross Receipts Tax | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | Other Adjustments | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | RRQ PRE MAG | 1,834,264 | 390,418 | 2,224,682 | 113,922 | 37,525 | 302,868 | 5,715 | 460,031 | 85,584 | 4,667,243 | 7,437,541 | 7,351,957 |
| 32 | RRQ PRE MAG Less AFUDC | 1,834,264 | 390,418 | 2,224,682 | 113,922 | 37,525 | 302,868 | 5,715 | 460,031 | 85,584 | 4,667,243 | 7,437,541 | 7,351,957 |
| 32 | Post ICC Reform MAG Adjustments | 23,822 | 5,070 | 28,892 | (192,454) | 487 | (84,132) | 74 | (276,024) | - | 247,132 | - | - |
| 33 | RRQ POST MAG | 1,858,086 | 395,489 | 2,253,575 | (78,531) | 38,013 | 218,736 | 5,790 | 184,007 | 85,584 | 4,914,375 | 7,437,541 | 7,351,957 |
| | INCOME TAXES | | | | | | | | | | | | |
| 34 | After Tax Income | 270,961 | 26,567 | 297,528 | 4,710 | - | 30,578.66 | 255.06 | 35,544 | - | 586,027 | 919,100 | 919,100 |
| 35 | Federal Income Tax Rate | | | | | | | | | | | | |
| 36 | Gross up Tax Rate | | | | | | | | | | | | |
| 37 | FIT Taxable Income | 416,864 | 40,872 | 457,736 | 7,247 | - | 47,044.09 | 392.39 | 54,683 | - | 901,580 | 1,414,000 | 1,414,000 |
| 38 | Federal Income Tax Requirement | 145,902 | 14,305 | 160,208 | 2,536 | - | 16,465.43 | 137.34 | 19,139 | - | 315,553 | 494,900 | 494,900 |

**The Chillicothe Telephone Company**
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REVENUE REQUIREMENT SUMMARY
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**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2016

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 | 1,714,733 | 330,726 | 2,045,459 | 144,379 | - | 267,393 | 7,818 | 419,590 | - | 3,896,035 | 6,361,084 | 6,361,084 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | 2210 COE - Switching | - | - | - | 986,298 | - | - | 53,405 | 1,039,703 | - | - | 1,039,703 | 1,039,703 |
| 3 | 2220 COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 2230 COE - Transmission | 2,140,987 | 2,062,292 | 4,203,280 | - | - | 1,083,275 | - | 1,083,275 | - | 6,607,634 | 11,894,188 | 11,894,188 |
| 5 | 2310 - Info Orig/Term Equipment | - | - | - | - | - | - | - | - | - | 59,280 | 59,280 | 59,280 |
| 6 | 2410 C&WF | 9,572,866 | 196,998 | 9,769,864 | - | - | 743,365 | - | 743,365 | - | 19,948,065 | 30,461,294 | 30,461,294 |
| 7 | Total COE, IOT, C&WF | 11,713,853 | 2,259,290 | 13,973,144 | 986,298 | - | 1,826,640 | 53,405 | 2,866,342 | - | 26,614,978 | 43,454,464 | 43,454,464 |
| 8 | Distribution of Line 7 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | | 100.0000% |
| 9 | 2680 Tangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | TELECOM PLT IN SVC - EXCL 2690 | 13,428,587 | 2,590,016 | 16,018,603 | 1,130,677 | - | 2,094,032 | 61,223 | 3,285,932 | - | 30,511,013 | 49,815,548 | 49,815,548 |
| 11 | Distribution of Line 10 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | | 100.0000% |
| 12 | 2690 Intangible Assets | 3,099 | 598 | 3,696 | 261 | - | 483 | 14 | 758 | - | 7,040 | 11,495 | 11,495 |
| 13 | 2001 TELECOM PLANT IN SVC | 13,431,685 | 2,590,614 | 16,022,299 | 1,130,938 | - | 2,094,516 | 61,237 | 3,286,690 | - | 30,518,054 | 49,827,043 | 49,827,043 |
| 14 | Distribution of Line 13 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | | 100.0000% |
| 15 | 2002 Prop Hld Fut Telecom Use | 12,837 | 2,476 | 15,313 | 1,081 | - | 2,002 | 59 | 3,141 | - | 29,168 | 47,623 | 47,623 |
| 16 | 2003 Plant Under Const - Short | 43,376 | 8,366 | 51,742 | 3,652 | - | 6,764 | 198 | 10,614 | - | 98,554 | 160,910 | 160,910 |
| 17 | 2004 Plant Under Const - Long | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 2004 Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 2005 Telecom Plant Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | TOTAL TELECOM PLANT | 13,487,899 | 2,601,456 | 16,089,355 | 1,135,671 | - | 2,103,282 | 61,493 | 3,300,445 | - | 30,645,776 | 50,035,576 | 50,035,576 |
| 21 | Net Equal Access Investment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | 1500 Other Juris Assets - Net | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 3100 Accumulated Depreciation | 10,265,610 | 2,212,792 | 12,478,402 | 1,025,265 | - | 1,706,593 | 55,515 | 2,787,374 | - | 23,592,689 | 38,858,465 | 38,858,465 |
| 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 | 388,500 | 73,061 | 461,561 | 34,538 | - | 59,732 | 1,870 | 96,140 | - | 880,723 | 1,438,424 | 1,438,424 |
| 30 | 4360 Other Deferred Credits - Net | 12,508 | 2,412 | 14,920 | 1,053 | - | 1,950 | 57 | 3,061 | - | 28,419 | 46,400 | 46,400 |
| 31 | 4370 Other Jur Liab & Def Credits - Net | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | NET TELECOM PLANT (A) | 2,821,280 | 313,190 | 3,134,471 | 74,814 | - | 335,006 | 4,051 | 413,871 | - | 6,143,946 | 9,692,287 | 9,692,287 |
| 33 | Distribution of Line 33 | 29.1085% | 3.2313% | 32.3398% | 0.7719% | 0.0000% | 3.4564% | 0.0418% | 4.2701% | 0.0000% | 63.3900% | | 100.0000% |
| 34 | 1402 Rural Tel Bank Stock (B) | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | 1220 Materials & Supplies (C) | 36,313 | 7,004 | 43,317 | 3,058 | - | 5,663 | 166 | 8,886 | - | 82,507 | 134,710 | 134,710 |
| 36 | Cash Working Capital (D) | 49,394 | 9,527 | 58,921 | 4,159 | - | 7,702 | 225 | 12,087 | - | 112,228 | 183,236 | 183,236 |
| 37 | Investment Allow/Disallow (E) | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | Accum Depr/Amort Allow/Disallow (F) | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 4040 Customer Deposits (G) | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | 4310 Other Long-term Liab. (H) | 437,250 | 84,334 | 521,584 | 36,816 | - | 68,184 | 1,993 | 106,994 | - | 993,473 | 1,622,051 | 1,622,051 |
| 41 | Other Telecom Pl Adjust (I) | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | NET TELECOM PLANT AND | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | OTHER RATE BASE ITEMS | 2,469,738 | 245,387 | 2,715,125 | 45,215 | - | 280,187 | 2,448 | 327,850 | - | 5,345,207 | 8,388,182 | 8,388,182 |
| 44 | Distribution of Line 43 | 29.4431% | 2.9254% | 32.3685% | 0.5390% | 0.0000% | 3.3403% | 0.0292% | 3.9085% | 0.0000% | 63.7231% | 100.0000% | 100.0000% |

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REVENUE REQUIREMENT SUMMARY
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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 | 13,428,587 | 2,590,016 | 16,018,603 | 1,130,677 | - | 2,094,032 | 61,223 | 3,285,932 | - | 30,511,013 | 49,815,548 | 49,815,548 |
| 46 | Equal Access Adjustment | | - | | | | | | | | | | |
| 47 | GSF, COE, IOT, C&WF, Eq Acs (LS) | 13,428,587 | 2,590,016 | 16,018,603 | 1,130,677 | - | 2,094,032 | 61,223 | 3,285,932 | - | 30,511,013 | 49,815,548 | 49,815,548 |
| 48 | Distribution of Line 47 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | | 100.0000% |
| 49 | GSF, COE, IOT, C&WF Gross Eq Acs | 13,428,587 | 2,590,016 | 16,018,603 | 1,130,677 | - | 2,094,032 | 61,223 | 3,285,932 | - | 30,511,013 | 49,815,548 | 49,815,548 |
| 50 | Distribution of Line 49 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | | 100.0000% |
| 51 | GSF, COE, IOT, C&WF, Eq Acs (LS) | | | | | | | | | | | | |
| 52 | (Trans, Switch, CCL only) | - | 2,590,016 | 2,590,016 | 1,130,677 | - | 2,094,032 | - | 3,224,709 | - | 30,511,013 | 36,325,739 | 36,325,739 |
| 53 | Distribution of Line 52 | 0.0000% | 7.1300% | 7.1300% | 3.1126% | 0.0000% | 5.7646% | 0.0000% | 8.8772% | 0.0000% | 83.9928% | | 100.0000% |
| 54 | GSF, COE, IOT, C&WF, Eq Acs (LS) | | | | | | | | | | | | |
| 55 | (Special Access only) | 13,428,587 | - | 13,428,587 | - | - | - | - | - | - | - | 13,428,587 | 13,428,587 |
| 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 | 11,713,853 | 2,259,290 | 13,973,144 | 986,298 | - | 1,826,640 | - | 2,812,937 | - | - | 16,786,081 | 16,786,081 |
| 59 | Distribution of Line 58 | 69.7831% | 13.4593% | 83.2424% | 5.8757% | 0.0000% | 10.8819% | 0.0000% | 16.7576% | 0.0000% | 0.0000% | | 100.0000% |
| 60 | C&WF Cat 1.3 | - | - | - | - | - | - | - | - | - | 19,948,065 | 19,948,065 | 19,948,065 |
| 61 | Direct Assign - MSG (1.3) | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 | COE, IOT, C&WF x/Cat 1.3 | 11,713,853 | 2,259,290 | 13,973,144 | 986,298 | - | 1,826,640 | 53,405 | 2,866,342 | - | 6,666,914 | 23,506,400 | 23,506,400 |
| 63 | Distribution of Line 62 | 49.8326% | 9.6114% | 59.4440% | 4.1959% | 0.0000% | 7.7708% | 0.2272% | 12.1939% | 0.0000% | 28.3621% | 100.0000% | 100.0000% |

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

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REVENUE REQUIREMENT SUMMARY
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A-3 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) |
| 1 | Plant Spec Exp Accts 6110, 6120 | | | | | | | | | | | | |
| 2 | 6210, 6220, 6230, 6310, 6410 | 411,202 | 100,720 | 511,922 | 45,698 | - | 73,850 | 2,474 | 122,022 | - | 955,864 | 1,589,809 | 1,589,809 |
| 3 | Pl Nonspec Account 6510, 6530, 6540 | 136,438 | 26,315 | 162,754 | 11,488 | - | 21,276 | 622 | 33,386 | - | 732,837 | 928,977 | 928,977 |
| 4 | Cust Oper Accts 6610, 6620 | 66,499 | 13,190 | 79,690 | 5,758 | 25,609 | 10,664 | 3 | 42,034 | 58,406 | 18,681 | 198,811 | 140,405 |
| 5 | TOTAL BIG THREE EXPENSES | 614,140 | 140,225 | 754,365 | 62,944 | 25,609 | 105,790 | 3,099 | 197,443 | 58,406 | 1,707,383 | 2,717,597 | 2,659,191 |
| 6 | Distribution of Line 5 | 22.5986% | 5.1599% | 27.7585% | 2.3162% | 0.9423% | 3.8928% | 0.1140% | 7.2653% | 2.1492% | 62.8269% | 100.0000% | 97.8508% |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Plant Specific Expenses | 411,202 | 100,720 | 511,922 | 45,698 | - | 73,850 | 2,474 | 122,022 | - | 955,864 | 1,589,809 | 1,589,809 |
| 8 | Plant Nonspecific Expenses | 628,027 | 165,391 | 793,418 | 23,749 | - | 118,044 | 1,286 | 143,080 | - | 1,937,788 | 2,874,285 | 2,874,285 |
| 9 | Customer Operations Expenses | 66,499 | 13,190 | 79,690 | 5,758 | 25,609 | 10,664 | 3 | 42,034 | 58,406 | 18,681 | 198,811 | 140,405 |
| 10 | Corporate Operations Expenses | 285,773 | 65,250 | 351,023 | 29,289 | 11,916 | 49,227 | 1,442 | 91,875 | 27,178 | 794,484 | 1,264,560 | 1,237,382 |
| 11 | 7100 Other Oper Inc & Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | 7300 Contributions | 1,276 | 246 | 1,523 | 107 | - | 199 | 6 | 312 | - | 2,900 | 4,735 | 4,735 |
| 13 | TOTAL OPERATING EXPENSES | 1,392,778 | 344,797 | 1,737,575 | 104,602 | 37,525 | 251,985 | 5,211 | 399,323 | 85,584 | 3,709,718 | 5,932,200 | 5,846,617 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Operating Taxes | 20,825 | 4,017 | 24,842 | 1,753 | - | 3,247 | 95 | 5,096 | - | 47,317 | 77,255 | 77,255 |
| 15 | Equal Access Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Expense Allowances/Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | TOTAL OPERATING EXP & TAXES | 1,413,604 | 348,814 | 1,762,417 | 106,356 | 37,525 | 255,232 | 5,306 | 404,419 | 85,584 | 3,757,036 | 6,009,456 | 5,923,872 |
| 18 | Distribution of Line 17 | 23.5230% | 5.8044% | 29.3274% | 1.7698% | 0.6244% | 4.2472% | 0.0883% | 6.7297% | 1.4241% | 62.5187% | 100.0000% | 98.5759% |

**The Chillicothe Telephone Company**
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**2016 PYCOS**
**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
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December 31, 2016

A-4 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 Dist | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 1,714,733 | 330,726 | 2,045,459 | 144,379 | - | 267,393 | 7,818 | 419,590 | - | 3,896,035 | 6,361,084 | 6,361,084 |
| 6 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Total Support Assets | 1,714,733 | 330,726 | 2,045,459 | 144,379 | - | 267,393 | 7,818 | 419,590 | - | 3,896,035 | 6,361,084 | 6,361,084 |
| 8 | Distribution of Line 7 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | | 100.0000% |
| 9 | Land Assets - Joint | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | Total Land Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | TOTAL LAND & SUPPORT ASSETS | 1,714,733 | 330,726 | 2,045,459 | 144,379 | - | 267,393 | 7,818 | 419,590 | - | 3,896,035 | 6,361,084 | 6,361,084 |
| 13 | Distribution of Line 12 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |

**The Chillicothe Telephone Company**
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**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2016

A-5 SHEET 1 of 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) |
| | 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, Circula | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | 53,405 | 53,405 | - | - | 53,405 | 53,405 |
| 24 | Direct Assign - PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | Total Cat 2 | - | - | - | - | - | - | 53,405 | 53,405 | - | - | 53,405 | 53,405 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | Cat 3 - Local Switching | - | - | - | 986,298 | - | - | - | 986,298 | - | - | 986,298 | 986,298 |
| 27 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Direct Assign - PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | Total Cat 3 | - | - | - | 986,298 | - | - | - | 986,298 | - | - | 986,298 | 986,298 |
| 30 | TOTAL COE - SWITCHING | - | - | - | 986,298 | - | - | 53,405 | 1,039,703 | - | - | 1,039,703 | 1,039,703 |
| 31 | Distribution of Line 30 | 0.0000% | 0.0000% | 0.0000% | 94.8634% | 0.0000% | 0.0000% | 5.1366% | 100.0000% | 0.0000% | 0.0000% | | 100.0000% |
| 32 | COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s) | - | - | - | 986,298 | - | - | 53,405 | 1,039,703 | - | - | 1,039,703 | 1,039,703 |
| 33 | Distribution of Line 32 | 0.0000% | 0.0000% | 0.0000% | 94.8634% | 0.0000% | 0.0000% | 5.1366% | 100.0000% | 0.0000% | 0.0000% | 100.0000% | 100.0000% |

**The Chillicothe Telephone Company**
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REVENUE REQUIREMENT SUMMARY
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December 31, 2016

A-5 SHEET 2 of 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) |
| | 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 | - | 2,062,292 | 2,062,292 | - | - | - | - | - | - | - | 2,062,292 | 2,062,292 |
| 53 | 4.12 Exch Trunk and WB | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Direct Assignment - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | - PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Ex Trk WB | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | Direct Assignment - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | - PL | 2,050,544 | - | 2,050,544 | - | - | - | - | - | - | - | 2,050,544 | 2,050,544 |
| 59 | 4.13 Ex Line x/WB | | - | | | | | | | | | | |
| 60 | Joint MSG | - | - | - | - | - | - | - | - | - | 6,607,634 | 6,607,634 | 6,607,634 |
| 61 | PL and Local | 11,536 | - | 11,536 | - | - | - | - | - | - | - | 11,536 | 11,536 |
| 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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REVENUE REQUIREMENT SUMMARY
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A-5 SHEET 3 of 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) |
| | 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 | - | - | - | - | - | 1,083,275 | - | 1,083,275 | - | - | 1,083,275 | 1,083,275 |
| 87 | Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | PL, TWX - Access | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 | Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 91 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 92 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 93 | PL | 78,908 | - | 78,908 | - | - | - | - | - | - | - | 78,908 | 78,908 |
| 94 | Cat 4.3 - Host/Remote | | | | | | | | | | | | |
| 95 | Joint | - | - | - | - | - | - | - | - | - | - | - | - |
| 96 | WATS - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 97 | PL | | | | | | | | | | | | |
| 98 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 99 | PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Total Cat 4 | 2,140,987 | 2,062,292 | 4,203,280 | - | - | 1,083,275 | - | 1,083,275 | - | 6,607,634 | 11,894,188 | 11,894,188 |
| 101 | TOTAL COE - Transmission | 2,140,987 | 2,062,292 | 4,203,280 | - | - | 1,083,275 | - | 1,083,275 | - | 6,607,634 | 11,894,188 | 11,894,188 |
| 102 | Distribution of Line 100 | 18.0003% | 17.3387% | 35.3389% | 0.0000% | 0.0000% | 9.1076% | 0.0000% | 9.1076% | 0.0000% | 55.5535% | | 100.0000% |
| 103 | TOTAL CENTRAL OFFICE EQUIP | 2,140,987 | 2,062,292 | 4,203,280 | 986,298 | - | 1,083,275 | 53,405 | 2,122,977 | - | 6,607,634 | 12,933,891 | 12,933,891 |
| 104 | Distribution of Line 103 | 16.5533% | 15.9449% | 32.4982% | 7.6257% | 0.0000% | 8.3755% | 0.4129% | 16.4141% | 0.0000% | 51.0878% | 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 | - | - | - | - | - | - | - | - | - | 59,280 | 59,280 | 59,280 |
| 14 | PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | Total Cat 1 - Other IOT | - | - | - | - | - | - | - | - | - | 59,280 | 59,280 | 59,280 |
| 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 | - | - | - | - | - | - | - | - | - | 59,280 | 59,280 | 59,280 |
| 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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| 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 | 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 | 34,825 | - | 34,825 | - | - | - | - | - | - | - | 34,825 | 34,825 |
| 13 | 1.3 Jointly Used | - | - | - | - | - | - | - | - | - | 19,948,065 | 19,948,065 | 19,948,065 |
| 14 | Direct Assignment - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | -PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Total Category 1 | 34,825 | - | 34,825 | - | - | - | - | - | - | 19,948,065 | 19,982,890 | 19,982,890 |
| 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 | 7,193,134 | - | 7,193,134 | - | - | - | - | - | - | - | 7,193,134 | 7,193,134 |
| 25 | Total Category 2 | 7,193,134 | - | 7,193,134 | - | - | - | - | - | - | - | 7,193,134 | 7,193,134 |

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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 | | | | | | | | | | | | |
| 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 | 92.2500% | 7.7500% | 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 | - | - | - | - | - | 743,365 | - | 743,365 | - | - | 743,365 | 743,365 |
| 47 | - Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | PI/TWX - Access | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 | - Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | - PL | 2,344,907 | 196,998 | 2,541,905 | - | - | - | - | - | - | - | 2,541,905 | 2,541,905 |
| 54 | Total Category 3 | 2,344,907 | 196,998 | 2,541,905 | - | - | 743,365 | - | 743,365 | - | - | 3,285,270 | 3,285,270 |
| 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 | 9,572,866 | 196,998 | 9,769,864 | - | - | 743,365 | - | 743,365 | - | 19,948,065 | 30,461,294 | 30,461,294 |
| 63 | Distribution of Line 62 | 31.4263% | 0.6467% | 32.0730% | 0.0000% | 0.0000% | 2.4404% | 0.0000% | 2.4404% | 0.0000% | 65.4866% | 100.0000% | 100.0000% |

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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 | Land & Support Assets Distr | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 2 | 2210 COE - Switch Distr | 0.0000% | 0.0000% | 0.0000% | 94.8634% | 0.0000% | 0.0000% | 5.1366% | 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 | 18.0003% | 17.3387% | 35.3389% | 0.0000% | 0.0000% | 9.1076% | 0.0000% | 9.1076% | 0.0000% | 55.5535% | 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 | 31.4263% | 0.6467% | 32.0730% | 0.0000% | 0.0000% | 2.4404% | 0.0000% | 2.4404% | 0.0000% | 65.4866% | 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) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 3,099 | 598 | 3,696 | 261 | - | 483 | 14 | 758 | - | 7,040 | 11,495 | 11,495 |
| 34 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | TOTAL INTANGIBLE ASSETS | 3,099 | 598 | 3,696 | 261 | - | 483 | 14 | 758 | - | 7,040 | 11,495 | 11,495 |
| 36 | Distribution of Line 35 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |

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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 | 2001 TPIS Distr | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 12,837 | 2,476 | 15,313 | 1,081 | - | 2,002 | 59 | 3,141 | - | 29,168 | 47,623 | 47,623 |
| 11 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | TOTAL PROP HLD FUT TELECOM USE | 12,837 | 2,476 | 15,313 | 1,081 | - | 2,002 | 59 | 3,141 | - | 29,168 | 47,623 | 47,623 |
| 13 | Distribution of Line 14 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 14 | 2003 Plt Under Constr - Short | 43,376 | 8,366 | 51,742 | 3,652 | - | 6,764 | 198 | 10,614 | - | 98,554 | 160,910 | 160,910 |
| 15 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | TOTAL PLT UNDER CONSTR - SHORT | 43,376 | 8,366 | 51,742 | 3,652 | - | 6,764 | 198 | 10,614 | - | 98,554 | 160,910 | 160,910 |
| 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 | 36,313 | 7,004 | 43,317 | 3,058 | - | 5,663 | 166 | 8,886 | - | 82,507 | 134,710 | 134,710 |
| 27 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | TOTAL MATERIALS & SUPPLIES | 36,313 | 7,004 | 43,317 | 3,058 | - | 5,663 | 166 | 8,886 | - | 82,507 | 134,710 | 134,710 |
| 29 | Cash Working Capital | 49,394 | 9,527 | 58,921 | 4,159 | - | 7,702 | 225 | 12,087 | - | 112,228 | 183,236 | 183,236 |
| 30 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | TOTAL CASH WORKING CAPITAL | 49,394 | 9,527 | 58,921 | 4,159 | - | 7,702 | 225 | 12,087 | - | 112,228 | 183,236 | 183,236 |
| 32 | TOTAL BLENDED CASH WORKING CAPITAL | 49,394 | 9,527 | 58,921 | 4,159 | - | 7,702 | 225 | 12,087 | - | 112,228 | 183,236 | 183,236 |
| | Disallowed CWC for Corporate Caps | | | | | | | | | | | | |
| | INVEST ALLOW/DISALLOW APPORTIONMENT | | | | | | | | | | | | |
| 38 | Investment Allow/Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | TOTAL INVEST ALLOW/DISALLOWANCES | - | - | - | - | - | - | - | - | - | - | - | - |

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2016

A-10 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) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 29.1085% | 3.2313% | 32.3398% | 0.7719% | 0.0000% | 3.4564% | 0.0418% | 4.2701% | 0.0000% | 63.3900% | 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 | 22.5986% | 5.1599% | 27.7585% | 2.3162% | 0.9423% | 3.8928% | 0.1140% | 7.2653% | 2.1492% | 62.8269% | 100.0000% | 97.8508% |
| | 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 | 1,276 | 246 | 1,523 | 107 | - | 199 | 6 | 312 | - | 2,900 | 4,735 | 4,735 |
| 18 | Fixed Charges | | | | | | | | | | | | |
| 19 | Interest on Capital Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | Fixed Charges Excl Capital Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | TOTAL FIXED CHARGES | - | - | - | - | - | - | - | - | - | - | - | - |
| | INCOME TAX ADJUSTMENT APPORTIONMENTS | | | | | | | | | | | | |
| 22 | ITC Amortization | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | TOTAL ITC AMORTIZATION | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | Amortization of Excess Def Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | Capitalized Payroll Taxes | 3,797 | 732 | 4,529 | 320 | - | 592 | 17 | 929 | - | 8,627 | 14,085 | 14,085 |
| 27 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | TOTAL CAPITALIZED PAYROLL TAXES | 3,797 | 732 | 4,529 | 320 | - | 592 | 17 | 929 | - | 8,627 | 14,085 | 14,085 |
| 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**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2016

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) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 16.5533% | 15.9449% | 32.4982% | 7.6257% | 0.0000% | 8.3755% | 0.4129% | 16.4141% | 0.0000% | 51.0878% | 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% | 17.3387% | 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 | 31.4263% | 0.6467% | 32.0730% | 0.0000% | 0.0000% | 2.4404% | 0.0000% | 2.4404% | 0.0000% | 65.4866% | 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 | 8,033 | 1,549 | 9,583 | 676 | - | 1,253 | 37 | 1,966 | - | 18,253 | 29,801 | 29,801 |
| 15 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | TOTAL NETWORK SUPPORT EXPENSES | 8,033 | 1,549 | 9,583 | 676 | - | 1,253 | 37 | 1,966 | - | 18,253 | 29,801 | 29,801 |
| 17 | 6120 General Support Expenses | 167,452 | 32,297 | 199,749 | 14,099 | - | 26,112 | 763 | 40,975 | - | 380,467 | 621,191 | 621,191 |
| 18 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | TOTAL GENERAL SUPPORT EXPENSES | 167,452 | 32,297 | 199,749 | 14,099 | - | 26,112 | 763 | 40,975 | - | 380,467 | 621,191 | 621,191 |
| 20 | 6210, 6220, 6230 COE Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | 6210 Switching | - | - | - | 30,922 | - | - | 1,674 | 32,597 | - | - | 32,597 | 32,597 |
| 22 | 6230 Transmission | 65,795 | 63,376 | 129,171 | - | - | 33,290 | - | 33,290 | - | 203,059 | 365,520 | 365,520 |
| 23 | TOTAL COE EXPENSES | 65,795 | 63,376 | 129,171 | 30,922 | - | 33,290 | 1,674 | 65,887 | - | 203,059 | 398,117 | 398,117 |
| 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 | 169,922 | 3,497 | 173,419 | - | - | 13,195 | - | 13,195 | - | 354,086 | 540,700 | 540,700 |
| 30 | Direct Assignment #1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | Direct Assignment #2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | TOTAL C&WF EXPENSES | 169,922 | 3,497 | 173,419 | - | - | 13,195 | - | 13,195 | - | 354,086 | 540,700 | 540,700 |
| 33 | Plant Spec Exp x/6110, 6120 | 235,717 | 66,873 | 302,590 | 30,922 | - | 46,485 | 1,674 | 79,082 | - | 557,145 | 938,816 | 938,816 |
| 34 | TOTAL PLANT SPECIFIC OPERATING EXP | 411,202 | 100,720 | 511,922 | 45,698 | - | 73,850 | 2,474 | 122,022 | - | 955,864 | 1,589,809 | 1,589,809 |

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2016 PYCOS**
**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2016

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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 6 | 2210 COE - Switching Distr | 0.0000% | 0.0000% | 0.0000% | 94.8634% | 0.0000% | 0.0000% | 5.1366% | 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 | 18.0003% | 17.3387% | 35.3389% | 0.0000% | 0.0000% | 9.1076% | 0.0000% | 9.1076% | 0.0000% | 55.5535% | 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 | 31.4263% | 0.6467% | 32.0730% | 0.0000% | 0.0000% | 2.4404% | 0.0000% | 2.4404% | 0.0000% | 65.4866% | 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 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 | 2,223 | 429 | 2,652 | 187 | - | 347 | 10 | 544 | - | 5,052 | 8,248 | 8,248 |
| 18 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | TOTAL OTHER PROP PLANT & EQ EXP | 2,223 | 429 | 2,652 | 187 | - | 347 | 10 | 544 | - | 5,052 | 8,248 | 8,248 |
| 20 | 6530 Network Operations Exp | 134,215 | 25,887 | 160,102 | 11,301 | - | 20,929 | 612 | 32,842 | - | 304,949 | 497,893 | 497,893 |
| 21 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | TOTAL NETWORK OPERATIONS EXP | 134,215 | 25,887 | 160,102 | 11,301 | - | 20,929 | 612 | 32,842 | - | 304,949 | 497,893 | 497,893 |
| 23.a | 6540 Access Expense | - | - | - | - | - | - | - | - | - | - | - | - |
| 23.b | 6540 USF Expense | - | - | - | - | - | - | - | - | - | 422,836 | 422,836 | 422,836 |
| 24 | TOTAL ACCOUNTS 6510, 6530, 6540 | 136,438 | 26,315 | 162,754 | 11,488 | - | 21,276 | 622 | 33,386 | - | 732,837 | 928,977 | 928,977 |
| 25 | 6560 Depr and Amort Expenses | | | | | | | | | | | | |
| 26 | Depr - Support Assets | 43,280 | 8,348 | 51,627 | 3,644 | - | 6,749 | 197 | 10,590 | - | 98,336 | 160,554 | 160,554 |
| 27 | Depr - COE - Switching | - | - | - | 8,617 | - | - | 467 | 9,084 | - | - | 9,084 | 9,084 |
| 28 | Depr - COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | Depr - COE - Transmission | 128,892 | 124,155 | 253,047 | - | - | 65,216 | - | 65,216 | - | 397,795 | 716,058 | 716,058 |
| 30 | Depr - Info Orig/Term Equip | - | - | - | - | - | - | - | - | - | 43,217 | 43,217 | 43,217 |
| 31 | Depr - Cable & Wire Facilities | 319,416 | 6,573 | 325,989 | - | - | 24,804 | - | 24,804 | - | 665,603 | 1,016,396 | 1,016,396 |
| 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 | 491,588 | 139,076 | 630,664 | 12,261 | - | 96,768 | 664 | 109,694 | - | 1,204,951 | 1,945,308 | 1,945,308 |
| 39 | TOTAL PLANT NONSPEC OPER EXP | 628,027 | 165,391 | 793,418 | 23,749 | - | 118,044 | 1,286 | 143,080 | - | 1,937,788 | 2,874,285 | 2,874,285 |

**The Chillicothe Telephone Company**
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REVENUE REQUIREMENT SUMMARY
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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) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 2 | 6610 Marketing Expenses - DA Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 3 | WSWS - Tel Oper Svcs Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 100.0000% | 100.0000% |
| 4 | 6620 Tel Oper Svcs - DA Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| 5 | GSF, COE, IOT, C&WF, Eq Acs (LS CCL+) | 0.0000% | 7.1300% | 7.1300% | 3.1126% | 0.0000% | 5.7646% | 0.0000% | 8.8772% | 0.0000% | 83.9928% | 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 | 563 | 109 | 672 | 47 | - | 88 | 3 | 138 | - | 1,279 | 2,089 | 2,089 |
| 9 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | TOTAL MARKETING EXPENSES | 563 | 109 | 672 | 47 | - | 88 | 3 | 138 | - | 1,279 | 2,089 | 2,089 |
| | SERVICES EXPENSES APPORTIONMENT | | | | | | | | | | | | |
| 11 | 6620 Services Expenses | | | | | | | | | | | | |
| 12 | Telephone Operator Service: | | | | | | | | | | | | |
| 13 | Tel Operator Svc | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Direct Assignment | - | - | - | - | - | - | - | - | 1,452 | - | 1,452 | - |
| 15 | Total Tel Oper Svc Exp | - | - | - | - | - | - | - | - | 1,452 | - | 1,452 | - |
| 16 | Published Direct Listings | - | - | - | - | 18,811 | - | - | 18,811 | - | - | 18,811 | 18,811 |
| 17 | All Other: | | | | | | | | | | | | |
| 18 | CAT 1_LBOE EU Presub | - | 268 | 268 | 117 | - | 216 | - | 333 | - | 3,152 | 3,753 | 3,753 |
| 19 | CAT 1 LBOE EU Co PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | CAT 1 LBOE EU IX PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | CAT 1 LBOE Co MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | CAT 1 LBOE EU IX MSG | - | - | - | - | - | - | - | - | 8,775 | - | 8,775 | - |
| 23 | CAT 1 LBOE EU Access Bill | - | - | - | - | - | - | - | - | - | 274 | 274 | 274 |
| 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 | - | 268 | 268 | 117 | - | 216 | - | 333 | 8,775 | 3,427 | 12,802 | 4,027 |

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REVENUE REQUIREMENT SUMMARY
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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 | | | | | | | | | | | | |
| 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 | 69.7831% | 13.4593% | 83.2424% | 5.8757% | 0.0000% | 10.8819% | 0.0000% | 16.7576% | 0.0000% | 0.0000% | 100.0000% | 100.0000% |
| 34 | 6620 All Other Cat 2 - DA Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 100.0000% | 100.0000% |
| 35.a | 6620 All Other Cat 3 - TRS | 33.5175% | 6.6498% | 40.1673% | 2.9030% | 13.0178% | 5.3764% | 0.0000% | 21.2972% | 29.6896% | 8.8460% | 100.0000% | 70.3104% |
| 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 | - | - | - | - | - | - | - | - | 32,675 | - | 32,675 | - |
| 38 | Cat 2 - CSE CABs | 48,434 | 9,342 | 57,775 | 4,078 | - | 7,553 | - | 11,631 | - | - | 69,406 | 69,406 |
| 39 | Cat 2 - Direct Assignment | - | - | - | - | - | - | - | - | - | 9,356 | 9,356 | 9,356 |
| 40 | Total Cat 2 - CSE | 48,434 | 9,342 | 57,775 | 4,078 | - | 7,553 | - | 11,631 | 32,675 | 9,356 | 111,438 | 78,762 |
| 41 | Cat 2 Spec Acs Distr | 0 | - | 0 | - | - | - | - | - | - | - | 0 | 0 |
| 42 | Total 6620 x/Cat 3 | 48,434 | 9,609 | 58,043 | 4,195 | 18,811 | 7,769 | - | 30,775 | 42,902 | 12,783 | 144,503 | 101,601 |
| 43 | Distribution of Line 42 | 33.5175% | 6.6498% | 40.1673% | 2.9030% | 13.0178% | 5.3764% | 0.0000% | 21.2972% | 29.6896% | 8.8460% | 100.0000% | 70.3104% |
| 44 | Cat 3 - All Other CSE | - | - | - | - | - | - | - | - | - | - | - | - |
| 1 | Cat 3 - TRS | 17,503 | 3,472 | 20,975 | 1,516 | 6,798 | 2,807 | - | 11,121 | 15,504 | 4,619 | 52,219 | 36,715 |
| 45 | Cat 3 - Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Total All Other Cat 3 | 17,503 | 3,472 | 20,975 | 1,516 | 6,798 | 2,807 | - | 11,121 | 15,504 | 4,619 | 52,219 | 36,715 |
| 47 | Total All Other - Cat 1, 2, 3 | 65,936 | 13,082 | 79,018 | 5,711 | 6,798 | 10,577 | - | 23,085 | 56,954 | 17,402 | 176,459 | 119,505 |
| 48 | TOTAL SERVICES EXPENSES | 65,936 | 13,082 | 79,018 | 5,711 | 25,609 | 10,577 | - | 41,896 | 58,406 | 17,402 | 196,722 | 138,316 |
| 49 | TOTAL CUSTOMER OPER EXPENSES | 66,499 | 13,190 | 79,690 | 5,758 | 25,609 | 10,664 | 3 | 42,034 | 58,406 | 18,681 | 198,811 | 140,405 |

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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 | Big Three Expenses Distr | 22.5986% | 5.1599% | 27.7585% | 2.3162% | 0.9423% | 3.8928% | 0.1140% | 7.2653% | 2.1492% | 62.8269% | 100.0000% | 97.8508% |
| 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) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 84,287 | 19,245 | 103,531 | 8,639 | 3,515 | 14,519 | 425 | 27,098 | 8,016 | 234,327 | 372,972 | 364,956 |
| 11 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | TOTAL EXEC & PLANNING EXPENSES | 84,287 | 19,245 | 103,531 | 8,639 | 3,515 | 14,519 | 425 | 27,098 | 8,016 | 234,327 | 372,972 | 364,956 |
| 13 | 6720 Gen'l and Admin Expenses | | | | | | | | | | | | |
| 14 | All Other | 201,487 | 46,005 | 247,492 | 20,651 | 8,402 | 34,708 | 1,017 | 64,777 | 19,162 | 560,158 | 891,588 | 872,427 |
| 15 | NECA Requests & Cost Studies | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | TOTAL GEN'L AND ADMIN EXPENSES | 201,487 | 46,005 | 247,492 | 20,651 | 8,402 | 34,708 | 1,017 | 64,777 | 19,162 | 560,158 | 891,588 | 872,427 |
| 18 | TOTAL CORPORATE OPER EXPENSES | 285,773 | 65,250 | 351,023 | 29,289 | 11,916 | 49,227 | 1,442 | 91,875 | 27,178 | 794,484 | 1,264,560 | 1,237,382 |
| 19 | TOTAL BLENDED CORPORATE OPER | 285,773 | 65,250 | 351,023 | 29,289 | 11,916 | 49,227 | 1,442 | 91,875 | 27,178 | 794,484 | 1,264,560 | 1,237,382 |
| 19.1 | Disallowed Corporate Caps | | | | | | | | | | | | |
| | OPERATING TAXES APPORTIONMENT | | | | | | | | | | | | |
| 19 | 7200 Operating Taxes | | | | | | | | | | | | |
| 20 | Op Fed, State, Loc Income | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | FIT Allowances / Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Other Oper Taxes | 17,438 | 3,363 | 20,801 | 1,468 | - | 2,719 | 80 | 4,267 | - | 39,621 | 64,689 | 64,689 |
| 23 | Oper Taxes #1 GRT | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | Oper Taxes #2 Regulatory Fees | 3,387 | 653 | 4,041 | 285 | - | 528 | 15 | 829 | - | 7,696 | 12,566 | 12,566 |
| 25 | Oper Taxes #3 - Other | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | TOTAL OPER TAXES w/ FIT, SIT | 20,825 | 4,017 | 24,842 | 1,753 | - | 3,247 | 95 | 5,096 | - | 47,317 | 77,255 | 77,255 |
| | 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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| 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 3 | 2210 COE - Switching Distr | 0.0000% | 0.0000% | 0.0000% | 94.8634% | 0.0000% | 0.0000% | 5.1366% | 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 | 18.0003% | 17.3387% | 35.3389% | 0.0000% | 0.0000% | 9.1076% | 0.0000% | 9.1076% | 0.0000% | 55.5535% | 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 | 31.4263% | 0.6467% | 32.0730% | 0.0000% | 0.0000% | 2.4404% | 0.0000% | 2.4404% | 0.0000% | 65.4866% | 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) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 1,317,247 | 254,062 | 1,571,308 | 110,911 | - | 205,409 | 6,006 | 322,326 | - | 2,992,909 | 4,886,543 | 4,886,543 |
| 16 | COE - Switching | - | - | - | 914,354 | - | - | 49,510 | 963,864 | - | - | 963,864 | 963,864 |
| 17 | COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | COE - Transmission | 1,882,519 | 1,813,324 | 3,695,843 | - | - | 952,498 | - | 952,498 | - | 5,809,935 | 10,458,275 | 10,458,275 |
| 19 | Info Orig/Term Equip | - | - | - | - | - | - | - | - | - | 65,946 | 65,946 | 65,946 |
| 20 | C&WF | 7,065,845 | 145,406 | 7,211,251 | - | - | 548,686 | - | 548,686 | - | 14,723,900 | 22,483,837 | 22,483,837 |
| 21 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | TOTAL ACCUMULATED DEPRECIATION | 10,265,610 | 2,212,792 | 12,478,402 | 1,025,265 | - | 1,706,593 | 55,515 | 2,787,374 | - | 23,592,689 | 38,858,465 | 38,858,465 |
| 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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| 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 | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 35 | 2210 COE - Switching Distr | 0.0000% | 0.0000% | 0.0000% | 94.8634% | 0.0000% | 0.0000% | 5.1366% | 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 | 18.0003% | 17.3387% | 35.3389% | 0.0000% | 0.0000% | 9.1076% | 0.0000% | 9.1076% | 0.0000% | 55.5535% | 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 | 31.4263% | 0.6467% | 32.0730% | 0.0000% | 0.0000% | 2.4404% | 0.0000% | 2.4404% | 0.0000% | 65.4866% | 100.0000% | 100.0000% |
| 40 | 2001 Tel Plt in Svc Distr | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 100.0000% | 100.0000% |
| 41 | Big Three Expenses Distr | 22.5986% | 5.1599% | 27.7585% | 2.3162% | 0.9423% | 3.8928% | 0.1140% | 7.2653% | 2.1492% | 62.8269% | 100.0000% | 97.8508% |
| 42 | GSF, COE, IOT, C&WF, Eq Acs (LS) | 26.9566% | 5.1992% | 32.1558% | 2.2697% | 0.0000% | 4.2036% | 0.1229% | 6.5962% | 0.0000% | 61.2480% | 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 | 437,250 | 84,334 | 521,584 | 36,816 | - | 68,184 | 1,993 | 106,994 | - | 993,473 | 1,622,051 | 1,622,051 |
| 56 | 4340 Net noncurrent Def Taxes | | | | | | | | | | | | |
| 57 | Support Assets | 44,805 | 8,642 | 53,447 | 3,773 | - | 6,987 | 204 | 10,964 | - | 101,802 | 166,213 | 166,213 |
| 58 | COE - Switching | - | - | - | 30,765 | - | - | 1,666 | 32,431 | - | - | 32,431 | 32,431 |
| 59 | COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | COE - Transmission | 60,834 | 58,598 | 119,432 | - | - | 30,780 | - | 30,780 | - | 187,750 | 337,962 | 337,962 |
| 61 | Info Orig/Term Equip | - | - | - | - | - | - | - | - | - | 1,742 | 1,742 | 1,742 |
| 62 | C&WF | 282,861 | 5,821 | 288,682 | - | - | 21,965 | - | 21,965 | - | 589,429 | 900,076 | 900,076 |
| 63 | Not Classified by Acct | - | - | - | - | - | - | - | - | - | - | - | - |
| 64 | TOTAL NET NONCURRENT DEF TAXES | 388,500 | 73,061 | 461,561 | 34,538 | - | 59,732 | 1,870 | 96,140 | - | 880,723 | 1,438,424 | 1,438,424 |
| 65 | 4360 Other Deferred Credits - Net | 12,508 | 2,412 | 14,920 | 1,053 | - | 1,950 | 57 | 3,061 | - | 28,419 | 46,400 | 46,400 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - |

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**REVENUE REQUIREMENT SUMMARY**
**12 Month Study Period Ended**
**2017-2018**

**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 | 25,733,359 | 5,734,119 | 2,802,906 | 17,196,334 |
| 2 | Rate Base Adjustment #1 | RECORDS | - | - | - | - |
| 3 | Rate Base Adjustment #2 | RECORDS | - | - | - | - |
| 4 | Rate Base Adjustment #3 | RECORDS | - | - | - | - |
| 5 | RATE BASE | Lns 1-2…4 | 25,733,359 | 5,734,119 | 2,802,906 | 17,196,334 |
| 6 | Rate of Return | RECORDS | | 10.75% | 10.75% | 10.75% |
| 7 | RETURN ON RATE BASE | Ln 5 * Ln 6 | 2,766,336 | 616,418 | 301,312 | 1,848,606 |
| 8 | Return Adjustment #1 | RECORDS | - | - | - | - |
| 9 | Return Adjustment #2 | RECORDS | - | - | - | - |
| 10 | NET RETURN | Ln 7 - 8…9 | 2,766,336 | 616,418 | 301,312 | 1,848,606 |
| 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 | 9,560 | 4,533 | 30,353 |
| 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 | 2,721,890 | 606,858 | 296,780 | 1,818,253 |
| 23 | State Income Tax | Ln 35 | - | - | - | - |
| 24 | Net Federal Income Tax | Ln 38 | 486,574 | 326,770 | 159,804 | - |
| 25 | Operating Expenses & Taxes | S-3, Ln 17 | 18,790,963 | 4,122,857 | 1,678,060 | 12,990,046 |
| 26 | Uncollectibles | S-10, Ln 34 | - | - | - | - |
| 27 | Other Adjustments | RECORDS | - | - | - | - |
| 28 | NET REVENUE REQUIREMENT | .n 10 + 23..26-11-2 | 22,043,873 | 5,066,044 | 2,139,177 | 14,838,652 |
| 29 | Gross Receipts Tax | Note 2 | - | - | - | - |
| 30 | Other Adjustments | RECORDS | - | - | - | - |
| 31 | REVENUE REQUIREMENT | Ln 28+29-30 | 22,043,873 | 5,066,044 | 2,139,177 | 14,838,652 |
| 31.1 | Revised Rev Req based on MAG Order | Ln 31+notes 4 & 5 | | | | |

| | INCOME TAXES | | | | | |
|---|---|---|---|---|---|---|
| 32 | FIT Taxable Income | Ln 22 + Ln 37 | 1,390,211 | 933,627 | 456,584 | |
| 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 | | 486,574 | 326,770 | 159,804 | |
| 38 | Net Fed Inc Tax Requirement | Ln 37-14-15 | 486,574 | 326,770 | 159,804 | |

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**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-2**

| 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 | 19,083,562 | 4,104,782 | 1,946,262 | 13,032,518 |
| 2 | 2210 COE - Switching | S-5, Ln 38 | 11,665,274 | 1,040,722 | - | 10,624,552 |
| 3 | 2220 COE - Operator | S-5, Ln 26 | - | - | - | - |
| 4 | 2230 COE - Transmission | S-5, Ln 95 | 33,996,327 | 7,835,212 | 4,281,687 | 21,879,428 |
| 5 | 2310 - Info Orig/Term Equipment | S-6, Ln 13 | 252,352 | 63,088 | - | 189,264 |
| 6 | 2410 C&WF | S-7, Ln 55 | 92,995,932 | 20,939,822 | 9,885,219 | 62,170,891 |
| 7 | Total COE, IOT, C&WF | Ln 2…6 | 138,909,885 | 29,878,843 | 14,166,906 | 94,864,135 |
| 8 | Distribution of Line 7 | Ln 7/7a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 9 | 2680 Tangible Assets | S-8, Ln 31 | - | - | - | - |
| 10 | TELECOM PLT IN SVC - EXCL 2690 | Ln 1+7+9 | 157,993,447 | 33,983,625 | 16,113,168 | 107,896,654 |
| 11 | Distribution of Line 10 | Ln 10/10a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 12 | 2690 Intangible Assets | S-8, Ln 35 | 72,544 | 15,604 | 7,398 | 49,542 |
| 13 | 2001 TELECOM PLANT IN SVC | Ln 10+12 | 158,065,991 | 33,999,229 | 16,120,567 | 107,946,195 |
| 14 | Distribution of Line 13 | Ln 13/13a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 15 | 2110 Land Assets | S-4, Ln 13 | - | - | - | - |
| 16 | 2001 TPIS x/Land | Ln 13-15 | 158,065,991 | 33,999,229 | 16,120,567 | 107,946,195 |
| 17 | Distribution of Line 16 | Ln 16/16a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 18 | 2002 Prop Hld Fut Telecom Use | S-9, Ln 14 | 300,543 | 64,645 | 30,651 | 205,246 |
| 19 | 2003 Plant Under Const - Short | S-9, Ln 18 | 848,211 | 182,446 | 86,506 | 579,259 |
| 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 | 159,214,745 | 34,246,320 | 16,237,724 | 108,730,701 |
| 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 | 127,806,784 | 27,348,787 | 12,919,897 | 87,538,100 |
| 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 | 3,543,837 | 759,866 | 357,683 | 2,426,288 |
| 33 | 4360 Other Deferred Credits - Net | S-15, Ln 66 | 144,795 | 31,145 | 14,767 | 98,883 |
| 34 | 4370 Other Jur Liab & Def Credits - Net | S-15, Ln 68 | - | - | - | - |
| 35 | NET TELECOM PLANT | Ln 23+24-25..34 | 27,719,329 | 6,106,523 | 2,945,377 | 18,667,429 |
| 36 | Distribution of Line 35 | Ln 35/35a | 100.0000% | 22.0298% | 10.6257% | 67.3444% |
| 37 | 1402 Rural Tel Bank Stock | S-9, Ln 27 | - | - | - | - |
| 38 | 1220 Materials & Supplies | S-9, Ln 30 | 643,357 | 144,864 | 68,387 | 430,106 |
| 39 | Cash Working Capital | S-9, Ln 33 | 593,540 | 128,935 | 49,273 | 415,332 |
| 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 | 3,222,866 | 646,202 | 260,131 | 2,316,533 |
| 44 | Other Telecom Pl Adjust | RECORDS | - | - | - | - |
| 45 | NET TELECOM PLT & OTHER RATE BASE ITEMS | A+B..F+I-(G+H) | 25,733,359 | 5,734,119 | 2,802,906 | 17,196,334 |
| 46 | Distribution of Line 45 | Ln 45/45a | 100.0000% | 22.2828% | 10.8921% | 66.8251% |

**SEPARATED EXPENSE SUMMARY**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-3**

| 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 | 3,438,208 | 729,663 | 346,467 | 2,362,078 |
| 3 | Pl Nonspec Account 6530 | S-12, Ln 23 | 1,703,746 | 366,468 | 173,759 | 1,163,520 |
| 4 | Cust Oper Accts 6610, 6620 | S-13, Ln 60 | 1,303,322 | 196,182 | - | 1,107,140 |
| 5 | TOTAL BIG THREE EXPENSES | Ln 2..4 | 6,445,277 | 1,292,313 | 520,225 | 4,632,739 |
| 6 | Distribution of Line 5 | Ln 5/5a | 100.0000% | 20.0505% | 8.0714% | 71.8780% |
| 7 | Plant Specific Expenses | S-11, Ln 33 | 5,653,359 | 1,206,131 | 572,382 | 3,874,846 |
| 8 | Plant Nonspecific Expenses | S-12, Ln 39 | 6,809,961 | 1,700,115 | 696,816 | 4,413,030 |
| 9 | Customer Operations Expenses | S-13, Ln 60 | 1,303,322 | 196,182 | - | 1,107,140 |
| 10 | Corporate Operations Expenses | S-14, Ln 22 | 4,795,629 | 961,550 | 387,075 | 3,447,004 |
| 11 | 7100 Other Oper Inc & Expenses | S-10, Ln 14 | - | - | - | - |
| 12 | 7300 Contributions | S-10, Ln 17 | 12,000 | 2,406 | 969 | 8,625 |
| 13 | TOTAL OPERATING EXPENSES | Ln 7..12 | 18,574,272 | 4,066,384 | 1,657,242 | 12,850,645 |
| 14 | Operating Taxes | S-14, Ln 31 | 216,691 | 56,472 | 20,818 | 139,401 |
| 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 | 18,790,963 | 4,122,857 | 1,678,060 | 12,990,046 |
| 18 | Distribution of Line 17 | Ln 17/17a | 100.0000% | 21.9406% | 8.9301% | 69.1292% |
| 19 | Total Depr & Amort | S-12, Ln 38 | 4,844,288 | 1,093,221 | 520,264 | 3,230,803 |
| 20 | Fixed Charges | S-10, Ln 21 | - | - | - | - |
| 21 | TOTAL CASH OPER EXPENSES | Ln 17-19+20 | 13,946,675 | 3,029,636 | 1,157,796 | 9,759,243 |
| 22 | Distribution of Line 21 | Ln 21/21a | 100.0000% | 21.7230% | 8.3016% | 69.9754% |

**GENERAL SUPPORT FACILITIES**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-4**

| 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% | 20.0505% | 8.0714% | 71.8780% |
| 3 | Total COE, IOT, C&WF Distr | S2, Ln 8 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 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 | 19,083,562 | 4,104,782 | 1,946,262 | 13,032,518 |
| 8 | Direct Assignment | Ln 8a*4 | - | - | - | - |
| 9 | Total Support Assets | Ln 7..8 | 19,083,562 | 4,104,782 | 1,946,262 | 13,032,518 |
| 10 | Distribution of Line 9 | Ln 9/9a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 11 | Land | Note 1 | - | - | - | - |
| 12 | Direct Assignment | Ln 12a*5 | - | - | - | - |
| 13 | Total Land | Ln 11..12 | - | - | - | - |
| 14 | TOTAL LAND & SUPPORT ASSETS | Ln 9+13 | 19,083,562 | 4,104,782 | 1,946,262 | 13,032,518 |
| 15 | Distribution of Line 14 | Ln 14/14a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |

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**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-5**
**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% | 3.1500% | | 96.8500% |
| 2 | 2220 WSWS Pct - Directory Assistance | RECORDS | 100.0000% | 3.1500% | | 96.8500% |
| 3 | 2220 & 6620 Sub Line MOU Pct | RECORDS | 100.0000% | 8.5765% | | 91.4235% |
| 4 | 2220 SOB Toll MOU Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 5 | 2220 WSWS Pct - TSPS Oper Position | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 6 | 2220 Real Processor Time Pct - RTA | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 7 | 2220 Real Processor Time Pct - TSPS | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 8 | 2220 COE Cat 1 - DA Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 9 | 2210 COE Cat 2 - MOU Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 10 | 2210 COE Cat 2 - DA Pct | RECORDS | 100.0000% | 32.9300% | 0.0000% | 67.0700% |
| 11 | 2210 COE Cat 3 - Trans Measured DEM Pct | RECORDS | 100.0000% | 8.5765% | | 91.4235% |
| 12 | 2210 COE Cat 3 - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | COE CATEGORIES 1-3 SEPARATION | | | | | |
| 13 | 2220 Operator Systems | | | | | |
| 14 | Cat 1 - Operator Systems | | | | | |
| 15 | Loc, Toll, DSA, DSB and | | | | | |
| 16 | Traffic Switchboards | Ln 16a*1 | - | - | - | - |
| 17 | Aux - Direct Assist | Ln 17a*2 | - | - | - | - |
| 18 | Aux - Intercept | Ln 18a*3 | - | - | - | - |
| 19 | Jt Exch & Toll SOB | Ln 19a*4 | - | - | - | - |
| 20 | TSPS - Oper Position | Ln 20a*5 | - | - | - | - |
| 21 | TSPS - RTA | Ln 21a*6 | - | - | - | - |
| 22 | TSPS - Other | Ln 22a*7 | - | - | - | - |
| 23 | Direct Assignment | Ln 23a*8 | - | - | - | - |
| 24 | Total Cat 1 | Ln 16..23 | - | - | - | - |
| 25 | Distribution of Line 24 | Ln 24/24a | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 26 | TOTAL COE - OPERATOR | Ln 24 | - | - | - | - |
| 27 | Distribution of Line 26 | Ln 26/26a | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 28 | 2210 Central Office Switching | | | | | |
| 29 | Cat 2 - Tandem Switching | Ln 29a*9 | - | - | - | - |
| 30 | Direct Assignment | Ln 30a*10 | 165,273 | 54,424 | - | 110,849 |
| 31 | Total Cat 2 | Ln 29..30 | 165,273 | 54,424 | - | 110,849 |
| 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 | 11,500,002 | 986,298 | - | 10,513,704 |
| 35 | Direct Assignment | Ln 35a*12 | - | - | - | - |
| 36 | Total Cat 3 | Ln 34..35 | 11,500,002 | 986,298 | - | 10,513,704 |
| 37 | Distribution of Line 36 | Ln 36/36a | 100.0000% | 8.5765% | 0.0000% | 91.4235% |
| 38 | TOTAL COE - SWITCHING | Ln 31 + 36 | 11,665,274 | 1,040,722 | - | 10,624,552 |
| 39 | Distribution of Line 38 | Ln 38/38a | 100.0000% | 8.9215% | 0.0000% | 91.0785% |

**CENTRAL OFFICE EQUIPMENT**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-5**
**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% | | 100.0000% | 0.0000% |
| 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 | 2,101,654 | - | 2,101,654 | - |
| 58 | 4.12 Exch Trunk Excluding WB | Ln 58a*42 | - | - | | - |
| 59 | Ex Trk Excluding WB - Msg DA | Ln 59a*43 | - | - | | - |
| 60 | Ex Trk Excluding WB - PL DA | Ln 60a*44 | - | | - | - |
| 61 | Ex Trk Wideband | Ln 61a*45 | - | - | - | - |
| 62 | Ex Trk Wideband - Msg DA | Ln 62a*46 | - | - | | - |
| 63 | Ex Trk Wideband - PL DA | Ln 63a*47 | 2,089,681 | | 2,089,681 | - |
| 64 | 4.13 Exchange Line Excluding WB | | | | | |
| 65 | Joint MSG | Ln 75b*48 | 26,925,044 | 6,731,261 | - | 20,193,783 |
| 66 | PL and Local | Ln 75c..i | 180,865 | | 9,938 | 170,927 |
| 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 | 13,638 | 13,547 | 5 | 86 |
| 75 | COE Cat 4.13 Assigned Investment | Note 1 | 27,105,909 | 26,925,044 | 9,938 | 170,927 |

Note 1: Cost per Loop = 1,987.5282

**CENTRAL OFFICE EQUIPMENT**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-5**
**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% | 91.8263% | 8.1737% |
| 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 | 2,611,510 | 1,103,951 | | 1,507,559 |
| 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 | 87,572 | - | 80,414 | 7,158 |
| 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 | 33,996,327 | 7,835,212 | 4,281,687 | 21,879,428 |
| 95 | TOTAL COE TRANSMISSION | Ln 94 | 33,996,327 | 7,835,212 | 4,281,687 | 21,879,428 |
| 96 | Distribution of Line 95 | Ln 95/95a | 100.0000% | 23.0472% | 12.5946% | 64.3582% |
| 97 | TOTAL CENTRAL OFFICE EQUIP | Ln 26 + 38 + 95 | 45,661,601 | 8,875,934 | 4,281,687 | 32,503,980 |
| 98 | Distribution of Line 97 | Ln 97/97a | 100.0000% | 19.4385% | 9.3770% | 71.1845% |

| 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 | 2,611,510 | 2,611,510 | - | - |
| 102 | All Other PL & TWX | Note 1 | | | - | - |

Note 1: Cost per termination = 2,611,510

**INFORMATION ORIGIN/TERM EQUIPMENT**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-6**

| 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 | 252,352 | 63,088 | | 189,264 |
| 7 | Coinls Pub Tel Eq | Ln 7a*2 | - | - | - | - |
| 8 | Direct Assignment | Ln 8a*3 | - | - | - | - |
| 9 | Total Category 1 | Ln 6..8 | 252,352 | 63,088 | - | 189,264 |
| 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 | 252,352 | 63,088 | - | 189,264 |
| 14 | Distribution of Line 13 | Ln 13/13a | 100.0000% | 25.0000% | 0.0000% | 75.0000% |

**CABLE & WIRE FACILITIES**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-7**
**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% | 0.0000% | 100.0000% |
| 3 | 2410 C&WF MOU Pct - EX Trk x/WB | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 4 | 2410 C&WF Cat 2 Ex Trunk - MSG DA Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 5 | 2410 C&WF Cat 2 Ex Trunk - PL DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 6 | 2410 MOU Pct - WB Line | RECORDS | 100.0000% | 100.0000% | 0.0000% | 0.0000% |
| 7 | 2410 MOU Pct - Ex Trk WB | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 8 | 2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct | RECORDS | 100.0000% | 0.0000% | | 100.0000% |
| 9 | 2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct | RECORDS | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| | 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 | 512,617 | | | 512,617 |
| 13 | 1.2 Inter PL, WATS | Ln 28c..d | 29,803 | | 29,803 | |
| 14 | 1.3 Jointly Used | Ln 28b*1 | 80,749,059 | 20,187,265 | | 60,561,794 |
| 15 | Direct Assignment | Ln 15a*2 | - | - | - | - |
| 16 | Total Category 1 | Ln 12..15 | 81,291,479 | 20,187,265 | 29,803 | 61,074,411 |
| 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 | 7,282,080 | | 7,282,080 | - |
| 25 | Total Category 2 | Ln 18..23 | 7,282,080 | - | 7,282,080 | - |

| 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 | 13,638 | 13,547 | 5 | 86 |
| 27 | Distribution of Line 26 | Ln 26/26a | 100.0000% | 99.3327% | 0.0367% | 0.6306% |
| 28 | Cat 1 - EX Line x/WB | Ln 28a*27 | 81,291,479 | 80,749,059 | 29,803 | 512,617 |

Note 1: Cost per loop = 5,961

**CABLE & WIRE FACILITIES**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-7**
**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% | | 94.5062% | 5.4938% |
| 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% | 97.3966% | 2.6034% |
| 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 | 1,780,252 | 752,557 | | 1,027,695 |
| 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 | 2,642,121 | - | 2,573,336 | 68,785 |
| 49 | Total Category 3 | Ln 40..48 | 4,422,373 | 752,557 | 2,573,336 | 1,096,480 |
| 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 | 92,995,932 | 20,939,822 | 9,885,219 | 62,170,891 |
| 56 | Distribution of Line 55 | Ln 55/55a | 100.0000% | 22.5169% | 10.6297% | 66.8533% |

| 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 | 1,780,252 | 1,780,252 | - | |
| 62 | -PL, TWX & Local | Ln 61a*60 | | | - | - |

Note 1: Cost per circuit mile = 1,780.2517

**AMORTIZABLE ASSETS**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-8**

| 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% | 21.5095% | 10.1986% | 68.2919% |
| 2 | 2210 COE - Switch Distr | S-5, Ln 39 | 100.0000% | 8.9215% | 0.0000% | 91.0785% |
| 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% | 23.0472% | 12.5946% | 64.3582% |
| 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% | 22.5169% | 10.6297% | 66.8533% |
| 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% | 21.5095% | 10.1986% | 68.2919% |
| 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 | 72,544 | 15,604 | 7,398 | 49,542 |
| 34 | Direct Assignment | Ln 34a*10 | - | - | - | - |
| 35 | TOTAL INTANGIBLE ASSETS | Ln 33..34 | 72,544 | 15,604 | 7,398 | 49,542 |
| 36 | Distribution of Line 35 | Ln 35/35a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |

**TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-9**

| 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% | 21.5095% | 10.1986% | 68.2919% |
| 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% | 22.5169% | 10.6297% | 66.8533% |
| 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% | 21.7230% | 8.3016% | 69.9754% |
| 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 | 300,543 | 64,645 | 30,651 | 205,246 |
| 13 | Direct Assignment | Ln 13a*2 | - | - | - | - |
| 14 | TOTAL PROP HLD FUT TELECOM USE | Ln 12..13 | 300,543 | 64,645 | 30,651 | 205,246 |
| 15 | Distrubiton of Line 14 | Ln 14/14a | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 16 | 2003 Plt Under Constr - Short | Ln 16a*1 | 848,211 | 182,446 | 86,506 | 579,259 |
| 17 | Direct Assignment | Ln 17a*3 | - | - | - | - |
| 18 | TOTAL PLT UNDER CONSTR - SHORT | Ln 16..17 | 848,211 | 182,446 | 86,506 | 579,259 |
| 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 | 643,357 | 144,864 | 68,387 | 430,106 |
| 29 | Direct Assignment | Ln 29a*7 | - | - | - | - |
| 30 | TOTAL MATERIALS & SUPPLIES | Ln 28..29 | 643,357 | 144,864 | 68,387 | 430,106 |
| 31 | Cash Working Capital | Ln 31a*8 | 593,540 | 128,935 | 49,273 | 415,332 |
| 32 | Direct Assignment | Ln 32a*9 | - | - | - | - |
| 33 | TOTAL CASH WORKING CAPITAL | Ln 31..32 | 593,540 | 128,935 | 49,273 | 415,332 |
| | 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**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-10**

| 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% | 21.5095% | 10.1986% | 68.2919% |
| 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% | 20.0505% | 8.0714% | 71.8780% |
| 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% | 22.0298% | 10.6257% | 67.3444% |
| 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% | 20.0505% | 8.0714% | 71.8780% |
| | 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 | 2,406 | 969 | 8,625 |
| 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 | 9,560 | 4,533 | 30,353 |
| 27 | Direct Assignment | Ln 27a*8 | - | - | - | - |
| 28 | TOTAL CAPITALIZED PAYROLL TAXES | Ln 26..27 | 44,446 | 9,560 | 4,533 | 30,353 |
| 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**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-11**

| 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% | 21.5095% | 10.1986% | 68.2919% |
| 2 | 6110 Network Supt Expenses - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 3 | 6120 General Supt Expenses - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 4 | Total COE Distr | S-5, Ln 98 | 100.0000% | 19.4385% | 9.3770% | 71.1845% |
| 5 | 6210 COE Expenses - Switching | RECORDS | 100.0000% | 19.4385% | 9.3770% | 71.1845% |
| 6 | 6230 COE Expenses - Transmission | RECORDS | 100.0000% | 19.4385% | 9.3770% | 71.1845% |
| 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% | 22.5169% | 10.6297% | 66.8533% |
| 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 | 72,038 | 15,495 | 7,347 | 49,196 |
| 14 | Direct Assignment | Ln 14a*2 | - | - | - | - |
| 15 | TOTAL NETWORK SUPPORT EXPENSES | Ln 13..14 | 72,038 | 15,495 | 7,347 | 49,196 |
| 16 | 6120 General Support Expenses | Ln 16a*1 | 2,143,113 | 460,973 | 218,568 | 1,463,572 |
| 17 | Direct Assignment | Ln 17a*3 | - | - | - | - |
| 18 | TOTAL GENERAL SUPPORT EXPENSES | Ln 16..17 | 2,143,113 | 460,973 | 218,568 | 1,463,572 |
| 19 | 6210, 6220, 6230 COE Expenses | Ln 19a*4 | - | - | - | - |
| 20 | 6210 Switching | Ln 20a*5 | 119,269 | 23,184 | 11,184 | 84,901 |
| 21 | 6230 Transmission | Ln 21a*6 | 1,332,954 | 259,106 | 124,991 | 948,856 |
| 22 | TOTAL COE EXPENSES | Ln 19..21 | 1,452,222 | 282,290 | 136,175 | 1,033,757 |
| 23 | 6310 IOT Equip Expenses | | | | | |
| 24 | Cat 1 - Other IOT Eq Expenses | Ln 24a*7 | 7,651 | 1,913 | - | 5,738 |
| 25 | Cat 2 - Cust Prem Equip Exp | Ln 25a*8 | - | - | - | - |
| 26 | Direct Assignment | Ln 26a*9 | - | - | - | - |
| 27 | TOTAL IOT EXPENSES | Ln 24..26 | 7,651 | 1,913 | - | 5,738 |
| 28 | 6410 C&WF Expenses | Ln 28a*10 | 1,978,335 | 445,460 | 210,292 | 1,322,583 |
| 29 | Direct Assignment #1 | Ln 29a*11 | - | - | - | - |
| 30 | Direct Assignment #2 | Ln 30a*12 | - | - | - | - |
| 31 | TOTAL C&WF EXPENSES | Ln 28..30 | 1,978,335 | 445,460 | 210,292 | 1,322,583 |
| 32 | Plant Spec Excp x/6110, 6120 | Ln 22+27+31 | 3,438,208 | 729,663 | 346,467 | 2,362,078 |
| 33 | TOTAL PLANT SPECIFIC OPERATING EXP | Ln 15+18+32 | 5,653,359 | 1,206,131 | 572,382 | 3,874,846 |

**PLANT NON-SPECIFIC EXPENSES**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-12**

| 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% | 21.5095% | 10.1986% | 68.2919% |
| 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% | 21.5095% | 10.1986% | 68.2919% |
| 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% | 21.5095% | 10.1986% | 68.2919% |
| 7 | 2210 COE - Switching Distr | S-5, Ln 39 | 100.0000% | 8.9215% | 0.0000% | 91.0785% |
| 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% | 23.0472% | 12.5946% | 64.3582% |
| 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% | 22.5169% | 10.6297% | 66.8533% |
| 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 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 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 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 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 | 27,392 | 5,892 | 2,794 | 18,707 |
| 19 | Direct Assignment | Ln 19a*2 | - | - | - | - |
| 20 | TOTAL OTHER PROP PLANT & EQ EXP | Ln 18..19 | 27,392 | 5,892 | 2,794 | 18,707 |
| 21 | 6530 Network Operations Exp | Ln 21a*3 | 1,703,746 | 366,468 | 173,759 | 1,163,520 |
| 22 | Direct Assignment | Ln 22a*4 | - | - | - | - |
| 23 | TOTAL NETWORK OPERATIONS EXP | Ln 21..22 | 1,703,746 | 366,468 | 173,759 | 1,163,520 |
| 24.a | 6540 Access Expense | Ln 24a*5.a | - | - | - | - |
| 24.b | 6540 USF Expense - Direct | Ln 24a*5.b | 234,535 | 234,535 | - | - |
| 25 | 6560 Depr and Amort Expenses | | | | | |
| 26 | Depr - Support Assets | Ln 26a*6 | 463,706 | 99,741 | 47,292 | 316,673 |
| 27 | Depr - COE - Switching | Ln 27a*7 | 38,788 | 3,460 | - | 35,327 |
| 28 | Depr - COE - Operator | Ln 28a*8 | - | - | - | - |
| 29 | Depr - COE - Transmission | Ln 29a*9 | 1,521,886 | 350,752 | 191,675 | 979,458 |
| 30 | Depr - Info Orig/Term Equip | Ln 30a*10 | 173,582 | 43,396 | - | 130,187 |
| 31 | Depr - Cable & Wire Facilities | Ln 31a*11 | 2,646,326 | 595,871 | 281,297 | 1,769,157 |
| 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 | 4,844,288 | 1,093,221 | 520,264 | 3,230,803 |
| 39 | TOTAL PLANT NONSPEC OPER EXP | Ln 20+23+24+38 | 6,809,961 | 1,700,115 | 696,816 | 4,413,030 |

**CUSTOMER OPERATIONS EXPENSES**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**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% | 3.1500% | 0.0000% | 96.8500% |
| 4 | 6620 Tel Oper Svcs - DA Pct | RECORDS | 100.0000% | 3.1500% | 0.0000% | 96.8500% |
| 5 | 6620 Classified Directories Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 6 | Vacant | RECORDS | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 7 | 6620 Subscriber Line MOU Pct | RECORDS | 100.0000% | 8.5765% | 0.0000% | 91.4235% |
| 8 | 6620 Foreign Directories Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 9 | 6620 Pub Dir Listings - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 10 | 6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct | RECORDS | 100.0000% | 7.7891% | 0.0000% | 92.2109% |
| 11 | 6620 Cat 1 - EU Billed Revenues Pct | RECORDS | 100.0000% | 1.5653% | 0.0000% | 98.4347% |
| 12 | 6620 Cat 1 -Weight EU Bill Inq Cont Pct | RECORDS | 100.0000% | 3.7736% | 0.0000% | 96.2264% |
| 13 | 6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct | RECORDS | 100.0000% | 0.0000% | 72.2222% | 27.7778% |
| 14 | 6620 Cat 1 -IX Billed Revenue Pct | RECORDS | 100.0000% | 55.8332% | 2.4476% | 41.7192% |
| 15 | 6620 Cat 1 -Weight IX Bill Inq Cont Pct | RECORDS | 100.0000% | 60.0000% | 0.0000% | 40.0000% |
| 16 | 6620 Cat 1 -Coin Revenues Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| 17 | 6620 Cat 1 - Composite Result | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | MARKETING EXPENSES SEPARATION | | | | | |
| 18 | 6610 Marketing Expenses | Ln 18a*1 | 2,101 | 383 | - | 1,718 |
| 19 | Direct Assignment | Ln 19a*2 | - | - | - | - |
| 20 | TOTAL MARKETING EXPENSES | Ln 18..19 | 2,101 | 383 | - | 1,718 |
| | SERVICES EXPENSES SEPARATION | | | | | |
| 21 | 6620 Services Expenses | | | | | |
| 22 | Telephone Operator Service: | | | | | |
| 23 | Tel Operator Svc | Ln 23a*3 | - | - | | - |
| 24 | Direct Assignment | Ln 24a*4 | 46,097 | 1,452 | | 44,645 |
| 25 | Total Tel Oper Svc Exp | Ln 23..24 | 46,097 | 1,452 | | 44,645 |
| 26 | Published Direct Listings: | | | | | |
| 27 | Classified | Ln 27a*5 | 311,437 | | | 311,437 |
| 28 | Vacant | Ln 28a*6 | - | - | | - |
| 29 | Alpha | Ln 29a*7 | 218,297 | 18,722 | | 199,574 |
| 30 | Foreign | Ln 30a*8 | - | - | | - |
| 31 | Direct Assignment | Ln 31a*9 | - | - | | - |
| 32 | Total Publ Direct List | Ln 27..31 | 529,733 | 18,722 | - | 511,011 |
| 33 | All Other: | | | | | |
| 34 | Cat 1 - LBOE EU Svc Ord Proc | Ln 34a*10 | 87,816 | 6,840 | - | 80,976 |
| 35 | Cat 1 - LBOE EU Pmt & Collect | Ln 35a*11 | 179,093 | 2,803 | - | 176,289 |
| 36 | Cat 1 - LBOE EU Bill Inq | Ln 36a*12 | 82,108 | 3,098 | - | 79,010 |
| 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 | 349,017 | 12,742 | - | 336,275 |

**CUSTOMER OPERATIONS EXPENSES**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**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 | 176,934 | 32,521 | - | 144,413 |
| 50 | Cat 2 - CSE CABs | Ln 50a*45 | 138,156 | 69,078 | | 69,078 |
| 51 | Cat 2 - Direct Assignment | Ln 51a*46 | 9,312 | 9,312 | - | - |
| 52 | Total Cat 2 - CSE | Ln 48..51 | 324,402 | 110,911 | - | 213,492 |
| 53 | Total All Other Cat 1 & 2 | Ln 42+52 | 673,419 | 123,653 | - | 549,767 |
| 54 | Distribution of Line 53 | Ln 53/53a | 100.0000% | 18.3619% | 0.0000% | 81.6381% |
| 55 | Cat 3 - All Other CSE | Ln 55a*54 | - | - | - | - |
| 56.a | Cat 3 - TRS | Direct | 51,972 | 51,972 | | |
| 56.b | Cat 3 - Direct Assignment | Ln 56a*47 | - | - | - | - |
| 57 | Total All Other Cat 3 | Ln 55..56 | 51,972 | 51,972 | - | - |
| 58 | Total All Other - Cat 1, 2, 3 | Ln 53+57 | 725,392 | 175,625 | - | 549,767 |
| 59 | TOTAL SERVICES EXPENSES | Ln 25+32+58 | 1,301,222 | 195,799 | - | 1,105,423 |
| 60 | TOTAL CUSTOMER OPER EXPENSES | Ln 20+59 | 1,303,322 | 196,182 | - | 1,107,140 |

**CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE**
**12 Month Study Period Ended**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**S-14**

| 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% | 20.0505% | 8.0714% | 71.8780% |
| 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% | 21.5095% | 10.1986% | 68.2919% |
| 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 | 1,387,439 | 278,189 | 111,986 | 997,264 |
| 15 | Direct Assignment | Ln 15a*3 | - | - | - | - |
| 16 | TOTAL EXEC & PLANNING EXPENSES | Ln 13..15 | 1,387,439 | 278,189 | 111,986 | 997,264 |
| 17 | 6720 Gen'l and Admin Expenses | | | | | |
| 18 | EAS | Ln 18a*4 | - | - | - | - |
| 19.a | All Other | Ln 19a*2 | 3,408,190 | 683,361 | 275,089 | 2,449,740 |
| 19.b | NECA Requests & Cost Studies | Direct | - | - | | |
| 20 | Direct Assignment | Ln 20a*5 | - | - | - | - |
| 21 | TOTAL GEN'L AND ADMIN EXPENSES | Ln 18..20 | 3,408,190 | 683,361 | 275,089 | 2,449,740 |
| 22 | TOTAL CORPORATE OPER EXPENSES | Ln 16+21 | 4,795,629 | 961,550 | 387,075 | 3,447,004 |
| 23 | Distribution of Line 22 | Ln 22/22a | 100.0000% | 20.0505% | 8.0714% | 71.8780% |
| | 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 | 204,125 | 43,906 | 20,818 | 139,401 |
| 28 | Oper Taxes #1 GRT | Ln 28a*7 | - | - | - | - |
| 29 | Oper Taxes #2 Regulatory Fees | Ln 29a*8 | 12,566 | 12,566 | - | - |
| 30 | Oper Taxes #3 - Other | Ln 30a*9 | - | - | - | - |
| 31 | TOTAL OPER TAXES w/ FIT, SIT | Ln 27..30 | 216,691 | 56,472 | 20,818 | 139,401 |
| | 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**
**2017-2018**

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

**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% | 21.5095% | 10.1986% | 68.2919% |
| 3 | 2210 COE - Switching Distr | S-5, Ln 39 | 100.0000% | 8.9215% | 0.0000% | 91.0785% |
| 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% | 23.0472% | 12.5946% | 64.3582% |
| 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% | 22.5169% | 10.6297% | 66.8533% |
| 8 | 2001 TPIS x/Land | S-2, Ln 17 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 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 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 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 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 14 | 2005 Telecom Plt Adjustment | S-9, Ln 26 | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 15 | 4040 Customer Deposits - DA Pct | RECORDS | 100.0000% | 0.0000% | 0.0000% | 100.0000% |
| | RESERVES & DEFERRALS SEPARATION | | | | | |
| 16 | 1500 Other Juris Assets - Net | Ln 16a*1 | - | - | - | - |
| 17 | 3100 Accum Depr - Tel Plt in Svc | | | | | |
| 18 | Support Assets | Ln 18a*2 | 13,675,049 | 2,941,437 | 1,394,668 | 9,338,944 |
| 19 | COE - Switching | Ln 19a*3 | 10,771,719 | 961,003 | - | 9,810,716 |
| 20 | COE - Operator | Ln 20a*4 | - | - | - | - |
| 21 | COE - Transmission | Ln 21a*5 | 30,183,998 | 6,956,575 | 3,801,541 | 19,425,881 |
| 22 | Info Orig/Term Equip | Ln 22a*6 | 514,852 | 128,713 | - | 386,139 |
| 23 | C&WF | Ln 23a*7 | 72,661,167 | 16,361,059 | 7,723,688 | 48,576,421 |
| 24 | Direct Assignment | Ln 24a*9 | - | - | - | - |
| 25 | TOTAL ACCUMULATED DEPRECIATION | Ln 18..24 | 127,806,784 | 27,348,787 | 12,919,897 | 87,538,100 |
| 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**
**2017-2018**

**The Chillicothe Telephone Company**
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**Uncapped**

**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% | 20.0505% | 8.0714% | 71.8780% |
| 45 | 2110 Support Assets Distr | S-4, Ln 10 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 46 | 2210 COE - Switching Distr | S-5, Ln 39 | 100.0000% | 8.9215% | 0.0000% | 91.0785% |
| 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% | 23.0472% | 12.5946% | 64.3582% |
| 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% | 22.5169% | 10.6297% | 66.8533% |
| 51 | 2001 TPIS x/Land | S-2, Ln 17 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 52 | 2001 TPIS Distr | S-2, Ln 14 | 100.0000% | 21.5095% | 10.1986% | 68.2919% |
| 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% | 21.5095% | 10.1986% | 68.2919% |
| | RESERVES & DEFERRALS SEPARATION | | | | | |
| 56 | 4310 Other Long-Term Liabilities | Ln 56a*44 | 3,222,866 | 646,202 | 260,131 | 2,316,533 |
| 57 | 4340 Net noncurrent Def Taxes | | | | | |
| 58 | Support Assets | Ln 58a*45 | 451,223 | 97,056 | 46,019 | 308,149 |
| 59 | COE - Switching | Ln 59a*46 | 272,675 | 24,327 | - | 248,349 |
| 60 | COE - Operator | Ln 60a*47 | - | - | - | - |
| 61 | COE - Transmission | Ln 61a*48 | 637,127 | 146,840 | 80,243 | 410,044 |
| 62 | Info Orig/Term Equip | Ln 62a*49 | 5,700 | 1,425 | - | 4,275 |
| 63 | C&WF | Ln 63a*50 | 2,177,112 | 490,219 | 231,421 | 1,455,472 |
| 64 | Not Classifed by Acct | Ln 64a*51 | - | - | - | - |
| 65 | TOTAL NET NONCURRENT DEF TAXES | Ln 58..64 | 3,543,837 | 759,866 | 357,683 | 2,426,288 |
| 66 | 4360 Other Deferred Credits - Net | Ln 66a*52 | 144,795 | 31,145 | 14,767 | 98,883 |
| 67 | 4370 Other Juris Liabilities | | | | | |
| 68 | & Deferred Cr - Net | Ln 68a*53 | - | - | - | - |
| | ACCUM DEPR & AMORT ALLOW/DISALLOW | | | | | |
| 69 | Accum Depr & Amort Allow/Disallow | Ln 69a*51 | - | - | - | - |
| 70 | Direct Assignment | Ln 70a*54 | - | - | - | - |
| 71 | TOTAL ACC DEPR/AMORT ALW/DISALLOW | Ln 69..70 | - | - | - | - |

**The Chillicothe Telephone Company**
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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2017-2018

A-1 SHEET 1 of 2

| 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 | Total xB&C (k) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Net Telecom Plant | 2,471,488 | 308,284 | 2,779,772 | 83,808 | - | 308,984.47 | 4,624.54 | 397,417 | - | 5,359,836 | 8,537,025 | 8,537,025 |
| 2 | Rate Base Adjustment #1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 3 | Rate Base Adjustment #2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | Rate Base Adjustment #3 | - | - | - | - | - | - | - | - | - | - | - | - |
| 5 | RATE BASE | 2,471,488 | 308,284 | 2,779,772 | 83,808 | - | 308,984.47 | 4,624.54 | 397,417 | - | 5,359,836 | 8,537,025 | 8,537,025 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 | Rate of Return | | | | | | | | | | | | |
| 7 | RETURN ON RATE BASE | 265,685 | 33,141 | 298,826 | 9,009 | - | 33,215.83 | 497.14 | 42,722 | - | 576,182 | 917,730 | 917,730 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 | Return Adjustment #1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | Return Adjustment #2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | NET RETURN | 265,685 | 33,141 | 298,826 | 9,009 | - | 33,215.83 | 497.14 | 42,722 | - | 576,182 | 917,730 | 917,730 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | 3,797 | 736 | 4,533 | 316 | - | 594.01 | 17.41 | 927 | - | 8,633 | 14,093 | 14,093 |
| 17 | Depreciation Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | FIT Allowances/Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | Income Adj 1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | Income Adj 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | Total Misc Inc Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | AFTER TAX INCOME | 261,888 | 32,404 | 294,293 | 8,694 | - | 32,621.82 | 479.72 | 41,795 | - | 567,549 | 903,637 | 903,637 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | State Income Tax | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | Net Federal Income Tax | 141,017 | 17,448 | 158,465 | 4,681 | - | 17,565.59 | 258.31 | 22,505 | - | 305,603 | 486,574 | 486,574 |
| 25 | Operating Expenses & Taxes | 1,444,004 | 334,017 | 1,778,021 | 106,959 | 37,949.94 | 250,648.98 | 5,441.22 | 400,999 | 86,565.99 | 3,535,330 | 5,800,916 | 5,714,350 |
| 26 | Uncollectibles | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | Other Adjustments | - | - | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | NET REVENUE REQUIREMENT | 1,850,706 | 384,606 | 2,235,312 | 120,650 | 37,949.94 | 301,430.41 | 6,196.67 | 466,227 | 86,565.99 | 4,417,116 | 7,205,221 | 7,118,655 |
| 29 | Gross Receipts Tax | - | - | - | - | - | - | - | - | - | - | - | - |
| 30 | Other Adjustments | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | RRQ PRE MAG | 1,850,706 | 384,606 | 2,235,312 | 120,650 | 37,950 | 301,430 | 6,197 | 466,227 | 86,566 | 4,417,116 | 7,205,221 | 7,118,655 |
| 32 | RRQ PRE MAG Less AFUDC | 1,850,706 | 384,606 | 2,235,312 | 120,650 | 37,950 | 301,430 | 6,197 | 466,227 | 86,566 | 4,417,116 | 7,205,221 | 7,118,655 |
| 32 | Post ICC Reform MAG Adjustments | 24,203 | 5,030 | 29,233 | (192,413) | 496 | (84,530) | 81 | (276,365) | - | 247,132 | - | - |
| 33 | RRQ POST MAG | 1,874,909 | 389,636 | 2,264,545 | (71,763) | 38,446 | 216,901 | 6,278 | 189,862 | 86,566 | 4,664,248 | 7,205,221 | 7,118,655 |
| | INCOME TAXES | | | | | | | | | | | | |
| 34 | After Tax Income | 261,888 | 32,404 | 294,293 | 8,694 | - | 32,621.82 | 479.72 | 41,795 | - | 567,549 | 903,637 | 903,637 |
| 35 | Federal Income Tax Rate | | | | | | | | | | | | |
| 36 | Gross up Tax Rate | | | | | | | | | | | | |
| 37 | FIT Taxable Income | 402,905 | 49,853 | 452,758 | 13,375 | - | 50,187.41 | 738.04 | 64,300 | - | 873,153 | 1,390,211 | 1,390,211 |
| 38 | Federal Income Tax Requirement | 141,017 | 17,448 | 158,465 | 4,681 | - | 17,565.59 | 258.31 | 22,505 | - | 305,603 | 486,574 | 486,574 |

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REVENUE REQUIREMENT SUMMARY
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2017-2018

**The Chillicothe Telephone Company**
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**5.30.2017**
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REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2017-2018

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 | 1,630,137 | 316,125 | 1,946,262 | 135,498 | - | 255,049 | 7,477 | 398,024 | - | 3,706,758 | 6,051,044 | 6,051,044 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 2 | 2210 COE - Switching | - | - | - | 986,298 | - | - | 54,424 | 1,040,722 | - | - | 1,040,722 | 1,040,722 |
| 3 | 2220 COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 4 | 2230 COE - Transmission | 2,180,033 | 2,101,654 | 4,281,687 | - | - | 1,103,951 | - | 1,103,951 | - | 6,731,261 | 12,116,899 | 12,116,899 |
| 5 | 2310 - Info Orig/Term Equipment | - | - | - | - | - | - | - | - | - | 63,088 | 63,088 | 63,088 |
| 6 | 2410 C&WF | 9,685,786 | 199,434 | 9,885,219 | - | - | 752,557 | - | 752,557 | - | 20,187,265 | 30,825,041 | 30,825,041 |
| 7 | Total COE, IOT, C&WF | 11,865,818 | 2,301,088 | 14,166,906 | 986,298 | - | 1,856,507 | 54,424 | 2,897,230 | - | 26,981,614 | 44,045,749 | 44,045,749 |
| 8 | Distribution of Line 7 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | | 100.0000% |
| 9 | 2680 Tangible Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | TELECOM PLT IN SVC - EXCL 2690 | 13,495,955 | 2,617,213 | 16,113,168 | 1,121,796 | - | 2,111,556 | 61,901 | 3,295,253 | - | 30,688,372 | 50,096,793 | 50,096,793 |
| 11 | Distribution of Line 10 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | | 100.0000% |
| 12 | 2690 Intangible Assets | 6,197 | 1,202 | 7,398 | 515 | - | 970 | 28 | 1,513 | - | 14,091 | 23,002 | 23,002 |
| 13 | 2001 TELECOM PLANT IN SVC | 13,502,152 | 2,618,415 | 16,120,567 | 1,122,311 | - | 2,112,526 | 61,930 | 3,296,766 | - | 30,702,463 | 50,119,796 | 50,119,796 |
| 14 | Distribution of Line 13 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | | 100.0000% |
| 15 | 2002 Prop Hld Fut Telecom Use | 25,673 | 4,979 | 30,651 | 2,134 | - | 4,017 | 118 | 6,268 | - | 58,377 | 95,297 | 95,297 |
| 16 | 2003 Plant Under Const - Short | 72,455 | 14,051 | 86,506 | 6,023 | - | 11,336 | 332 | 17,691 | - | 164,755 | 268,952 | 268,952 |
| 17 | 2004 Plant Under Const - Long | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | 2004 Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | 2005 Telecom Plant Adjustment | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | TOTAL TELECOM PLANT | 13,600,279 | 2,637,444 | 16,237,724 | 1,130,468 | - | 2,127,879 | 62,380 | 3,320,726 | - | 30,925,595 | 50,484,044 | 50,484,044 |
| 21 | Net Equal Access Investment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | 1500 Other Juris Assets - Net | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | 3100 Accumulated Depreciation | 10,671,564 | 2,248,332 | 12,919,897 | 1,007,844 | - | 1,750,920 | 55,613 | 2,814,377 | - | 24,534,410 | 40,268,683 | 40,268,683 |
| 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 | 306,152 | 51,531 | 357,683 | 26,258 | - | 44,338 | 1,449 | 72,045 | - | 687,821 | 1,117,550 | 1,117,550 |
| 30 | 4360 Other Deferred Credits - Net | 12,369 | 2,399 | 14,767 | 1,028 | - | 1,935 | 57 | 3,020 | - | 28,125 | 45,912 | 45,912 |
| 31 | 4370 Other Jur Liab & Def Credits - Net | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | NET TELECOM PLANT (A) | 2,610,194 | 335,183 | 2,945,377 | 95,337 | - | 330,686 | 5,261 | 431,284 | - | 5,675,239 | 9,051,900 | 9,051,900 |
| 33 | Distribution of Line 33 | 28.8359% | 3.7029% | 32.5388% | 1.0532% | 0.0000% | 3.6532% | 0.0581% | 4.7646% | 0.0000% | 62.6967% | | 100.0000% |
| 34 | 1402 Rural Tel Bank Stock (B) | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | 1220 Materials & Supplies (C) | 57,449 | 11,141 | 68,590 | 4,775 | - | 8,988 | 264 | 14,027 | - | 130,634 | 213,251 | 213,251 |
| 36 | Cash Working Capital (D) | 48,009 | 9,310 | 57,319 | 3,991 | - | 7,511 | 220 | 11,722 | - | 109,167 | 178,208 | 178,208 |
| 37 | Investment Allow/Disallow (E) | - | - | - | - | - | - | - | - | - | - | - | - |
| 38 | Accum Depr/Amort Allow/Disallow (F) | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | 4040 Customer Deposits (G) | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | 4310 Other Long-term Liab. (H) | 244,164 | 47,350 | 291,514 | 20,295 | - | 38,202 | 1,120 | 59,617 | - | 555,203 | 906,333 | 906,333 |
| 41 | Other Telecom Pl Adjust (I) | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | NET TELECOM PLANT AND | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | OTHER RATE BASE ITEMS | 2,471,488 | 308,284 | 2,779,772 | 83,808 | - | 308,984 | 4,625 | 397,417 | - | 5,359,836 | 8,537,025 | 8,537,025 |
| 44 | Distribution of Line 43 | 28.9502% | 3.6111% | 32.5614% | 0.9817% | 0.0000% | 3.6193% | 0.0542% | 4.6552% | 0.0000% | 62.7834% | 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) |
| 45 | GSF, COE, IOT, C&WF Gross Eq Acs | 13,495,955 | 2,617,213 | 16,113,168 | 1,121,796 | - | 2,111,556 | 61,901 | 3,295,253 | - | 30,688,372 | 50,096,793 | 50,096,793 |
| 46 | Equal Access Adjustment | | - | | | | | | | | | | |
| 47 | GSF, COE, IOT, C&WF, Eq Acs (LS) | 13,495,955 | 2,617,213 | 16,113,168 | 1,121,796 | - | 2,111,556 | 61,901 | 3,295,253 | - | 30,688,372 | 50,096,793 | 50,096,793 |
| 48 | Distribution of Line 47 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | | 100.0000% |
| 49 | GSF, COE, IOT, C&WF Gross Eq Acs | 13,495,955 | 2,617,213 | 16,113,168 | 1,121,796 | - | 2,111,556 | 61,901 | 3,295,253 | - | 30,688,372 | 50,096,793 | 50,096,793 |
| 50 | Distribution of Line 49 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | | 100.0000% |
| 51 | GSF, COE, IOT, C&WF, Eq Acs (LS) | | | | | | | | | | | | |
| 52 | (Trans, Switch, CCL only) | - | 2,617,213 | 2,617,213 | 1,121,796 | - | 2,111,556 | - | 3,233,352 | - | 30,688,372 | 36,538,937 | 36,538,937 |
| 53 | Distribution of Line 52 | 0.0000% | 7.1628% | 7.1628% | 3.0701% | 0.0000% | 5.7789% | 0.0000% | 8.8491% | 0.0000% | 83.9881% | | 100.0000% |
| 54 | GSF, COE, IOT, C&WF, Eq Acs (LS) | | | | | | | | | | | | |
| 55 | (Special Access only) | 13,495,955 | - | 13,495,955 | - | - | - | - | - | - | - | 13,495,955 | 13,495,955 |
| 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 | 11,865,818 | 2,301,088 | 14,166,906 | 986,298 | - | 1,856,507 | - | 2,842,805 | - | - | 17,009,711 | 17,009,711 |
| 59 | Distribution of Line 58 | 69.7591% | 13.5281% | 83.2872% | 5.7984% | 0.0000% | 10.9144% | 0.0000% | 16.7128% | 0.0000% | 0.0000% | | 100.0000% |
| 60 | C&WF Cat 1.3 | - | - | - | - | - | - | - | - | - | 20,187,265 | 20,187,265 | 20,187,265 |
| 61 | Direct Assign - MSG (1.3) | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 | COE, IOT, C&WF x/Cat 1.3 | 11,865,818 | 2,301,088 | 14,166,906 | 986,298 | - | 1,856,507 | 54,424 | 2,897,230 | - | 6,794,349 | 23,858,485 | 23,858,485 |
| 63 | Distribution of Line 62 | 49.7342% | 9.6447% | 59.3789% | 4.1339% | 0.0000% | 7.7813% | 0.2281% | 12.1434% | 0.0000% | 28.4777% | 100.0000% | 100.0000% |

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

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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) |
| 1 | Plant Spec Exp Accts 6110, 6120 | | | | | | | | | | | | |
| 2 | 6210, 6220, 6230, 6310, 6410 | 464,375 | 107,558 | 571,933 | 48,299 | - | 80,609 | 2,665 | 131,573 | - | 1,075,007 | 1,778,513 | 1,778,513 |
| 3 | Pl Nonspec Account 6510, 6530, 6540 | 147,876 | 28,677 | 176,552 | 12,292 | - | 23,136 | 678 | 36,106 | - | 570,788 | 783,447 | 783,447 |
| 4 | Cust Oper Accts 6610, 6620 | 65,704 | 13,106 | 78,810 | 5,618 | 25,488 | 10,574 | 0 | 41,679 | 58,139 | 17,554 | 196,182 | 138,044 |
| 5 | TOTAL BIG THREE EXPENSES | 677,955 | 149,341 | 827,296 | 66,208 | 25,488 | 114,319 | 3,344 | 209,358 | 58,139 | 1,663,349 | 2,758,142 | 2,700,004 |
| 6 | Distribution of Line 5 | 24.5801% | 5.4146% | 29.9947% | 2.4005% | 0.9241% | 4.1448% | 0.1212% | 7.5906% | 2.1079% | 60.3069% | 100.0000% | 97.8921% |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Plant Specific Expenses | 464,375 | 107,558 | 571,933 | 48,299 | - | 80,609 | 2,665 | 131,573 | - | 1,075,007 | 1,778,513 | 1,778,513 |
| 8 | Plant Nonspecific Expenses | 560,700 | 136,117 | 696,816 | 18,863 | - | 100,168 | 1,041 | 120,073 | - | 1,580,042 | 2,396,931 | 2,396,931 |
| 9 | Customer Operations Expenses | 65,704 | 13,106 | 78,810 | 5,618 | 25,488 | 10,574 | 0 | 41,679 | 58,139 | 17,554 | 196,182 | 138,044 |
| 10 | Corporate Operations Expenses | 331,494 | 73,022 | 404,516 | 32,373 | 12,462 | 55,898 | 1,635 | 102,368 | 28,427 | 813,313 | 1,348,625 | 1,320,198 |
| 11 | 7100 Other Oper Inc & Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | 7300 Contributions | 909 | 176 | 1,085 | 76 | - | 142 | 4 | 222 | - | 2,067 | 3,375 | 3,375 |
| 13 | TOTAL OPERATING EXPENSES | 1,423,182 | 329,979 | 1,753,161 | 105,228 | 37,950 | 247,391 | 5,346 | 395,915 | 86,566 | 3,487,984 | 5,723,626 | 5,637,060 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Operating Taxes | 20,822 | 4,038 | 24,860 | 1,731 | - | 3,258 | 96 | 5,084 | - | 47,347 | 77,290 | 77,290 |
| 15 | Equal Access Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Expense Allowances/Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | TOTAL OPERATING EXP & TAXES | 1,444,004 | 334,017 | 1,778,021 | 106,959 | 37,950 | 250,649 | 5,441 | 400,999 | 86,566 | 3,535,330 | 5,800,916 | 5,714,350 |
| 18 | Distribution of Line 17 | 24.8927% | 5.7580% | 30.6507% | 1.8438% | 0.6542% | 4.3209% | 0.0938% | 6.9127% | 1.4923% | 60.9443% | 100.0000% | 98.5077% |

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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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 1,630,137 | 316,125 | 1,946,262 | 135,498 | - | 255,049 | 7,477 | 398,024 | - | 3,706,758 | 6,051,044 | 6,051,044 |
| 6 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 | Total Support Assets | 1,630,137 | 316,125 | 1,946,262 | 135,498 | - | 255,049 | 7,477 | 398,024 | - | 3,706,758 | 6,051,044 | 6,051,044 |
| 8 | Distribution of Line 7 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | | 100.0000% |
| 9 | Land Assets - Joint | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 | Total Land Assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | TOTAL LAND & SUPPORT ASSETS | 1,630,137 | 316,125 | 1,946,262 | 135,498 | - | 255,049 | 7,477 | 398,024 | - | 3,706,758 | 6,051,044 | 6,051,044 |
| 13 | Distribution of Line 12 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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, Circula | - | - | - | - | - | - | - | - | - | - | - | - |
| 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 | - | - | - | - | - | - | 54,424 | 54,424 | - | - | 54,424 | 54,424 |
| 24 | Direct Assign - PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | Total Cat 2 | - | - | - | - | - | - | 54,424 | 54,424 | - | - | 54,424 | 54,424 |
| | | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | Cat 3 - Local Switching | - | - | - | 986,298 | - | - | - | 986,298 | - | - | 986,298 | 986,298 |
| 27 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | Direct Assign - PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | Total Cat 3 | - | - | - | 986,298 | - | - | - | 986,298 | - | - | 986,298 | 986,298 |
| 30 | TOTAL COE - SWITCHING | - | - | - | 986,298 | - | - | 54,424 | 1,040,722 | - | - | 1,040,722 | 1,040,722 |
| 31 | Distribution of Line 30 | 0.0000% | 0.0000% | 0.0000% | 94.7705% | 0.0000% | 0.0000% | 5.2295% | 100.0000% | 0.0000% | 0.0000% | | 100.0000% |
| 32 | COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s) | - | - | - | 986,298 | - | - | 54,424 | 1,040,722 | - | - | 1,040,722 | 1,040,722 |
| 33 | Distribution of Line 32 | 0.0000% | 0.0000% | 0.0000% | 94.7705% | 0.0000% | 0.0000% | 5.2295% | 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 | - | 2,101,654 | 2,101,654 | - | - | - | - | - | - | - | 2,101,654 | 2,101,654 |
| 53 | 4.12 Exch Trunk and WB | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 | Direct Assignment - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 55 | - PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 56 | Ex Trk WB | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 | Direct Assignment - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 58 | - PL | 2,089,681 | - | 2,089,681 | - | - | - | - | - | - | - | 2,089,681 | 2,089,681 |
| 59 | 4.13 Ex Line x/WB | | - | | | | | | | | | | |
| 60 | Joint MSG | - | - | - | - | - | - | - | - | - | 6,731,261 | 6,731,261 | 6,731,261 |
| 61 | PL and Local | 9,938 | - | 9,938 | - | - | - | - | - | - | - | 9,938 | 9,938 |
| 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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**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2017-2018

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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 | - | - | - | - | - | 1,103,951 | - | 1,103,951 | - | - | 1,103,951 | 1,103,951 |
| 87 | Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | PL, TWX - Access | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 | Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 91 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 92 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 93 | PL | 80,414 | - | 80,414 | - | - | - | - | - | - | - | 80,414 | 80,414 |
| 94 | Cat 4.3 - Host/Remote | | | | | | | | | | | | |
| 95 | Joint | - | - | - | - | - | - | - | - | - | - | - | - |
| 96 | WATS - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 97 | PL | | | | | | | | | | | | |
| 98 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 99 | PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 100 | Total Cat 4 | 2,180,033 | 2,101,654 | 4,281,687 | - | - | 1,103,951 | - | 1,103,951 | - | 6,731,261 | 12,116,899 | 12,116,899 |
| 101 | TOTAL COE - Transmission | 2,180,033 | 2,101,654 | 4,281,687 | - | - | 1,103,951 | - | 1,103,951 | - | 6,731,261 | 12,116,899 | 12,116,899 |
| 102 | Distribution of Line 100 | 17.9917% | 17.3448% | 35.3365% | 0.0000% | 0.0000% | 9.1108% | 0.0000% | 9.1108% | 0.0000% | 55.5527% | | 100.0000% |
| 103 | TOTAL CENTRAL OFFICE EQUIP | 2,180,033 | 2,101,654 | 4,281,687 | 986,298 | - | 1,103,951 | 54,424 | 2,144,673 | - | 6,731,261 | 13,157,621 | 13,157,621 |
| 104 | Distribution of Line 103 | 16.5686% | 15.9729% | 32.5415% | 7.4960% | 0.0000% | 8.3902% | 0.4136% | 16.2999% | 0.0000% | 51.1586% | 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 | - | - | - | - | - | - | - | - | - | 63,088 | 63,088 | 63,088 |
| 14 | PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | Total Cat 1 - Other IOT | - | - | - | - | - | - | - | - | - | 63,088 | 63,088 | 63,088 |
| 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 | - | - | - | - | - | - | - | - | - | 63,088 | 63,088 | 63,088 |
| 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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| 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 | 29,803 | - | 29,803 | - | - | - | - | - | - | - | 29,803 | 29,803 |
| 13 | 1.3 Jointly Used | - | - | - | - | - | - | - | - | - | 20,187,265 | 20,187,265 | 20,187,265 |
| 14 | Direct Assignment - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 15 | -PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Total Category 1 | 29,803 | - | 29,803 | - | - | - | - | - | - | 20,187,265 | 20,217,068 | 20,217,068 |
| 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 | 7,282,080 | - | 7,282,080 | - | - | - | - | - | - | - | 7,282,080 | 7,282,080 |
| 25 | Total Category 2 | 7,282,080 | - | 7,282,080 | - | - | - | - | - | - | - | 7,282,080 | 7,282,080 |

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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 | | | | | | | | | | | | |
| 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 | 92.2500% | 7.7500% | 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 | - | - | - | - | - | 752,557 | - | 752,557 | - | - | 752,557 | 752,557 |
| 47 | - Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 48 | PI/TWX - Access | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 | - Nonaccess | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 51 | Vacant | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 | Direct Assign - MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 | - PL | 2,373,902 | 199,434 | 2,573,336 | - | - | - | - | - | - | - | 2,573,336 | 2,573,336 |
| 54 | Total Category 3 | 2,373,902 | 199,434 | 2,573,336 | - | - | 752,557 | - | 752,557 | - | - | 3,325,893 | 3,325,893 |
| 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 | 9,685,786 | 199,434 | 9,885,219 | - | - | 752,557 | - | 752,557 | - | 20,187,265 | 30,825,041 | 30,825,041 |
| 63 | Distribution of Line 62 | 31.4218% | 0.6470% | 32.0688% | 0.0000% | 0.0000% | 2.4414% | 0.0000% | 2.4414% | 0.0000% | 65.4898% | 100.0000% | 100.0000% |

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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 | Land & Support Assets Distr | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 2 | 2210 COE - Switch Distr | 0.0000% | 0.0000% | 0.0000% | 94.7705% | 0.0000% | 0.0000% | 5.2295% | 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 | 17.9917% | 17.3448% | 35.3365% | 0.0000% | 0.0000% | 9.1108% | 0.0000% | 9.1108% | 0.0000% | 55.5527% | 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 | 31.4218% | 0.6470% | 32.0688% | 0.0000% | 0.0000% | 2.4414% | 0.0000% | 2.4414% | 0.0000% | 65.4898% | 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) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 6,197 | 1,202 | 7,398 | 515 | - | 970 | 28 | 1,513 | - | 14,091 | 23,002 | 23,002 |
| 34 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | TOTAL INTANGIBLE ASSETS | 6,197 | 1,202 | 7,398 | 515 | - | 970 | 28 | 1,513 | - | 14,091 | 23,002 | 23,002 |
| 36 | Distribution of Line 35 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |

**The Chillicothe Telephone Company**
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REVENUE REQUIREMENT SUMMARY
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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 | 2001 TPIS Distr | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 25,673 | 4,979 | 30,651 | 2,134 | - | 4,017 | 118 | 6,268 | - | 58,377 | 95,297 | 95,297 |
| 11 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | TOTAL PROP HLD FUT TELECOM USE | 25,673 | 4,979 | 30,651 | 2,134 | - | 4,017 | 118 | 6,268 | - | 58,377 | 95,297 | 95,297 |
| 13 | Distribution of Line 14 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 14 | 2003 Plt Under Constr - Short | 72,455 | 14,051 | 86,506 | 6,023 | - | 11,336 | 332 | 17,691 | - | 164,755 | 268,952 | 268,952 |
| 15 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | TOTAL PLT UNDER CONSTR - SHORT | 72,455 | 14,051 | 86,506 | 6,023 | - | 11,336 | 332 | 17,691 | - | 164,755 | 268,952 | 268,952 |
| 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 | 57,449 | 11,141 | 68,590 | 4,775 | - | 8,988 | 264 | 14,027 | - | 130,634 | 213,251 | 213,251 |
| 27 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | TOTAL MATERIALS & SUPPLIES | 57,449 | 11,141 | 68,590 | 4,775 | - | 8,988 | 264 | 14,027 | - | 130,634 | 213,251 | 213,251 |
| 29 | Cash Working Capital | 48,009 | 9,310 | 57,319 | 3,991 | - | 7,511 | 220 | 11,722 | - | 109,167 | 178,208 | 178,208 |
| 30 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | TOTAL CASH WORKING CAPITAL | 48,009 | 9,310 | 57,319 | 3,991 | - | 7,511 | 220 | 11,722 | - | 109,167 | 178,208 | 178,208 |
| 32 | TOTAL BLENDED CASH WORKING CAPITAL | 48,009 | 9,310 | 57,319 | 3,991 | - | 7,511 | 220 | 11,722 | - | 109,167 | 178,208 | 178,208 |
| | Disallowed CWC for Corporate Caps | | | | | | | | | | | | |
| | INVEST ALLOW/DISALLOW APPORTIONMENT | | | | | | | | | | | | |
| 38 | Investment Allow/Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 | TOTAL INVEST ALLOW/DISALLOWANCES | - | - | - | - | - | - | - | - | - | - | - | - |

**The Chillicothe Telephone Company**
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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 | GSF, COE, IOT, C&WF, Eq Acs (LS) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 28.8359% | 3.7029% | 32.5388% | 1.0532% | 0.0000% | 3.6532% | 0.0581% | 4.7646% | 0.0000% | 62.6967% | 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 | 24.5801% | 5.4146% | 29.9947% | 2.4005% | 0.9241% | 4.1448% | 0.1212% | 7.5906% | 2.1079% | 60.3069% | 100.0000% | 97.8921% |
| | 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 | 909 | 176 | 1,085 | 76 | - | 142 | 4 | 222 | - | 2,067 | 3,375 | 3,375 |
| 18 | Fixed Charges | | | | | | | | | | | | |
| 19 | Interest on Capital Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | Fixed Charges Excl Capital Leases | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | TOTAL FIXED CHARGES | - | - | - | - | - | - | - | - | - | - | - | - |
| | INCOME TAX ADJUSTMENT APPORTIONMENTS | | | | | | | | | | | | |
| 22 | ITC Amortization | - | - | - | - | - | - | - | - | - | - | - | - |
| 23 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | TOTAL ITC AMORTIZATION | - | - | - | - | - | - | - | - | - | - | - | - |
| 25 | Amortization of Excess Def Taxes | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | Capitalized Payroll Taxes | 3,797 | 736 | 4,533 | 316 | - | 594 | 17 | 927 | - | 8,633 | 14,093 | 14,093 |
| 27 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | TOTAL CAPITALIZED PAYROLL TAXES | 3,797 | 736 | 4,533 | 316 | - | 594 | 17 | 927 | - | 8,633 | 14,093 | 14,093 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - |

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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 | GSF, COE, IOT, C&WF, Eq Acs (LS) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 16.5686% | 15.9729% | 32.5415% | 7.4960% | 0.0000% | 8.3902% | 0.4136% | 16.2999% | 0.0000% | 51.1586% | 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% | 17.3448% | 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 | 31.4218% | 0.6470% | 32.0688% | 0.0000% | 0.0000% | 2.4414% | 0.0000% | 2.4414% | 0.0000% | 65.4898% | 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 | 6,154 | 1,193 | 7,347 | 511 | - | 963 | 28 | 1,502 | - | 13,993 | 22,842 | 22,842 |
| 15 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | TOTAL NETWORK SUPPORT EXPENSES | 6,154 | 1,193 | 7,347 | 511 | - | 963 | 28 | 1,502 | - | 13,993 | 22,842 | 22,842 |
| 17 | 6120 General Support Expenses | 183,067 | 35,501 | 218,568 | 15,217 | - | 28,642 | 840 | 44,699 | - | 416,275 | 679,541 | 679,541 |
| 18 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | TOTAL GENERAL SUPPORT EXPENSES | 183,067 | 35,501 | 218,568 | 15,217 | - | 28,642 | 840 | 44,699 | - | 416,275 | 679,541 | 679,541 |
| 20 | 6210, 6220, 6230 COE Expenses | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | 6210 Switching | - | - | - | 32,571 | - | - | 1,797 | 34,368 | - | - | 34,368 | 34,368 |
| 22 | 6230 Transmission | 69,106 | 66,621 | 135,727 | - | - | 34,994 | - | 34,994 | - | 213,376 | 384,097 | 384,097 |
| 23 | TOTAL COE EXPENSES | 69,106 | 66,621 | 135,727 | 32,571 | - | 34,994 | 1,797 | 69,362 | - | 213,376 | 418,465 | 418,465 |
| 24 | 6310 IOT Equip Expenses | | | | | | | | | | | | |
| 25 | Cat 1 - Other IOT Eq Expenses | - | - | - | - | - | - | - | - | - | 1,913 | 1,913 | 1,913 |
| 26 | Cat 2 - Cust Prem Equip Exp | - | - | - | - | - | - | - | - | - | - | - | - |
| 27 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 28 | TOTAL IOT EXPENSES | - | - | - | - | - | - | - | - | - | 1,913 | 1,913 | 1,913 |
| 29 | 6410 C&WF Expenses | 206,049 | 4,243 | 210,292 | - | - | 16,009 | - | 16,009 | - | 429,451 | 655,752 | 655,752 |
| 30 | Direct Assignment #1 | - | - | - | - | - | - | - | - | - | - | - | - |
| 31 | Direct Assignment #2 | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | TOTAL C&WF EXPENSES | 206,049 | 4,243 | 210,292 | - | - | 16,009 | - | 16,009 | - | 429,451 | 655,752 | 655,752 |
| 33 | Plant Spec Exp x/6110, 6120 | 275,155 | 70,864 | 346,018 | 32,571 | - | 51,004 | 1,797 | 85,372 | - | 644,740 | 1,076,130 | 1,076,130 |
| 34 | TOTAL PLANT SPECIFIC OPERATING EXP | 464,375 | 107,558 | 571,933 | 48,299 | - | 80,609 | 2,665 | 131,573 | - | 1,075,007 | 1,778,513 | 1,778,513 |

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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 | COE, IOT, C&WF Distr | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 6 | 2210 COE - Switching Distr | 0.0000% | 0.0000% | 0.0000% | 94.7705% | 0.0000% | 0.0000% | 5.2295% | 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 | 17.9917% | 17.3448% | 35.3365% | 0.0000% | 0.0000% | 9.1108% | 0.0000% | 9.1108% | 0.0000% | 55.5527% | 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 | 31.4218% | 0.6470% | 32.0688% | 0.0000% | 0.0000% | 2.4414% | 0.0000% | 2.4414% | 0.0000% | 65.4898% | 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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 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 | 2,340 | 454 | 2,794 | 194 | - | 366 | 11 | 571 | - | 5,321 | 8,685 | 8,685 |
| 18 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 19 | TOTAL OTHER PROP PLANT & EQ EXP | 2,340 | 454 | 2,794 | 194 | - | 366 | 11 | 571 | - | 5,321 | 8,685 | 8,685 |
| 20 | 6530 Network Operations Exp | 145,536 | 28,223 | 173,759 | 12,097 | - | 22,770 | 668 | 35,535 | - | 330,933 | 540,226 | 540,226 |
| 21 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | TOTAL NETWORK OPERATIONS EXP | 145,536 | 28,223 | 173,759 | 12,097 | - | 22,770 | 668 | 35,535 | - | 330,933 | 540,226 | 540,226 |
| 23.a | 6540 Access Expense | - | - | - | - | - | - | - | - | - | - | - | - |
| 23.b | 6540 USF Expense | - | - | - | - | - | - | - | - | - | 234,535 | 234,535 | 234,535 |
| 24 | TOTAL ACCOUNTS 6510, 6530, 6540 | 147,876 | 28,677 | 176,552 | 12,292 | - | 23,136 | 678 | 36,106 | - | 570,788 | 783,447 | 783,447 |
| 25 | 6560 Depr and Amort Expenses | | | | | | | | | | | | |
| 26 | Depr - Support Assets | 39,610 | 7,681 | 47,292 | 3,292 | - | 6,197 | 182 | 9,671 | - | 90,069 | 147,033 | 147,033 |
| 27 | Depr - COE - Switching | - | - | - | 3,279 | - | - | 181 | 3,460 | - | - | 3,460 | 3,460 |
| 28 | Depr - COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 29 | Depr - COE - Transmission | 97,592 | 94,083 | 191,675 | - | - | 49,420 | - | 49,420 | - | 301,333 | 542,427 | 542,427 |
| 30 | Depr - Info Orig/Term Equip | - | - | - | - | - | - | - | - | - | 43,396 | 43,396 | 43,396 |
| 31 | Depr - Cable & Wire Facilities | 275,622 | 5,675 | 281,297 | - | - | 21,415 | - | 21,415 | - | 574,456 | 877,169 | 877,169 |
| 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 | 412,824 | 107,440 | 520,264 | 6,572 | - | 77,032 | 363 | 83,967 | - | 1,009,254 | 1,613,484 | 1,613,484 |
| 39 | TOTAL PLANT NONSPEC OPER EXP | 560,700 | 136,117 | 696,816 | 18,863 | - | 100,168 | 1,041 | 120,073 | - | 1,580,042 | 2,396,931 | 2,396,931 |

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REVENUE REQUIREMENT SUMMARY
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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 | GSF, COE, IOT, C&WF, Eq Acs (LS) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 2 | 6610 Marketing Expenses - DA Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% |
| 3 | WSWS - Tel Oper Svcs Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% | 100.0000% | 100.0000% |
| 4 | 6620 Tel Oper Svcs - DA Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 100.0000% | 0.0000% |
| 5 | GSF, COE, IOT, C&WF, Eq Acs (LS CCL+) | 0.0000% | 7.1628% | 7.1628% | 3.0701% | 0.0000% | 5.7789% | 0.0000% | 8.8491% | 0.0000% | 83.9881% | 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 | 103 | 20 | 123 | 9 | - | 16 | 0 | 25 | - | 235 | 383 | 383 |
| 9 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 10 | TOTAL MARKETING EXPENSES | 103 | 20 | 123 | 9 | - | 16 | 0 | 25 | - | 235 | 383 | 383 |
| | SERVICES EXPENSES APPORTIONMENT | | | | | | | | | | | | |
| 11 | 6620 Services Expenses | | | | | | | | | | | | |
| 12 | Telephone Operator Service: | | | | | | | | | | | | |
| 13 | Tel Operator Svc | - | - | - | - | - | - | - | - | - | - | - | - |
| 14 | Direct Assignment | - | - | - | - | - | - | - | - | 1,452 | - | 1,452 | - |
| 15 | Total Tel Oper Svc Exp | - | - | - | - | - | - | - | - | 1,452 | - | 1,452 | - |
| 16 | Published Direct Listings | - | - | - | - | 18,722 | - | - | 18,722 | - | - | 18,722 | 18,722 |
| 17 | All Other: | | | | | | | | | | | | |
| 18 | CAT 1_LBOE EU Presub | - | 268 | 268 | 115 | - | 216 | - | 331 | - | 3,137 | 3,735 | 3,735 |
| 19 | CAT 1 LBOE EU Co PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 20 | CAT 1 LBOE EU IX PL | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | CAT 1 LBOE Co MSG | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | CAT 1 LBOE EU IX MSG | - | - | - | - | - | - | - | - | 8,733 | - | 8,733 | - |
| 23 | CAT 1 LBOE EU Access Bill | - | - | - | - | - | - | - | - | - | 273 | 273 | 273 |
| 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 | - | 268 | 268 | 115 | - | 216 | - | 331 | 8,733 | 3,410 | 12,742 | 4,008 |

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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 | | | | | | | | | | | | |
| 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 | 69.7591% | 13.5281% | 83.2872% | 5.7984% | 0.0000% | 10.9144% | 0.0000% | 16.7128% | 0.0000% | 0.0000% | 100.0000% | 100.0000% |
| 34 | 6620 All Other Cat 2 - DA Pct | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 100.0000% | 100.0000% |
| 35.a | 6620 All Other Cat 3 - TRS | 33.5043% | 6.6834% | 40.1877% | 2.8646% | 13.0172% | 5.3921% | 0.0000% | 21.2739% | 29.6929% | 8.8454% | 100.0000% | 70.3071% |
| 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 | - | - | - | - | - | - | - | - | 32,521 | - | 32,521 | - |
| 38 | Cat 2 - CSE CABs | 48,188 | 9,345 | 57,533 | 4,005 | - | 7,539 | - | 11,545 | - | - | 69,078 | 69,078 |
| 39 | Cat 2 - Direct Assignment | - | - | - | - | - | - | - | - | - | 9,312 | 9,312 | 9,312 |
| 40 | Total Cat 2 - CSE | 48,188 | 9,345 | 57,533 | 4,005 | - | 7,539 | - | 11,545 | 32,521 | 9,312 | 110,911 | 78,390 |
| 41 | Cat 2 Spec Acs Distr | 0 | - | 0 | - | - | - | - | - | - | - | 0 | 0 |
| 42 | Total 6620 x/Cat 3 | 48,188 | 9,612 | 57,801 | 4,120 | 18,722 | 7,755 | - | 30,598 | 42,706 | 12,722 | 143,827 | 101,121 |
| 43 | Distribution of Line 42 | 33.5043% | 6.6834% | 40.1877% | 2.8646% | 13.0172% | 5.3921% | 0.0000% | 21.2739% | 29.6929% | 8.8454% | 100.0000% | 70.3071% |
| 44 | Cat 3 - All Other CSE | - | - | - | - | - | - | - | - | - | - | - | - |
| 1 | Cat 3 - TRS | 17,413 | 3,474 | 20,886 | 1,489 | 6,765 | 2,802 | - | 11,057 | 15,432 | 4,597 | 51,972 | 36,540 |
| 45 | Cat 3 - Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Total All Other Cat 3 | 17,413 | 3,474 | 20,886 | 1,489 | 6,765 | 2,802 | - | 11,057 | 15,432 | 4,597 | 51,972 | 36,540 |
| 47 | Total All Other - Cat 1, 2, 3 | 65,601 | 13,086 | 78,687 | 5,609 | 6,765 | 10,558 | - | 22,932 | 56,686 | 17,319 | 175,625 | 118,938 |
| 48 | TOTAL SERVICES EXPENSES | 65,601 | 13,086 | 78,687 | 5,609 | 25,488 | 10,558 | - | 41,654 | 58,139 | 17,319 | 195,799 | 137,661 |
| 49 | TOTAL CUSTOMER OPER EXPENSES | 65,704 | 13,106 | 78,810 | 5,618 | 25,488 | 10,574 | 0 | 41,679 | 58,139 | 17,554 | 196,182 | 138,044 |

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REVENUE REQUIREMENT SUMMARY
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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 | Big Three Expenses Distr | 24.5801% | 5.4146% | 29.9947% | 2.4005% | 0.9241% | 4.1448% | 0.1212% | 7.5906% | 2.1079% | 60.3069% | 100.0000% | 97.8921% |
| 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) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 95,906 | 21,126 | 117,032 | 9,366 | 3,606 | 16,172 | 473 | 29,616 | 8,224 | 235,302 | 390,175 | 381,951 |
| 11 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | TOTAL EXEC & PLANNING EXPENSES | 95,906 | 21,126 | 117,032 | 9,366 | 3,606 | 16,172 | 473 | 29,616 | 8,224 | 235,302 | 390,175 | 381,951 |
| 13 | 6720 Gen'l and Admin Expenses | | | | | | | | | | | | |
| 14 | All Other | 235,588 | 51,896 | 287,484 | 23,007 | 8,857 | 39,726 | 1,162 | 72,752 | 20,203 | 578,011 | 958,450 | 938,247 |
| 15 | NECA Requests & Cost Studies | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | TOTAL GEN'L AND ADMIN EXPENSES | 235,588 | 51,896 | 287,484 | 23,007 | 8,857 | 39,726 | 1,162 | 72,752 | 20,203 | 578,011 | 958,450 | 938,247 |
| 18 | TOTAL CORPORATE OPER EXPENSES | 331,494 | 73,022 | 404,516 | 32,373 | 12,462 | 55,898 | 1,635 | 102,368 | 28,427 | 813,313 | 1,348,625 | 1,320,198 |
| 19 | TOTAL BLENDED CORPORATE OPER | 331,494 | 73,022 | 404,516 | 32,373 | 12,462 | 55,898 | 1,635 | 102,368 | 28,427 | 813,313 | 1,348,625 | 1,320,198 |
| 19.1 | Disallowed Corporate Caps | | | | | | | | | | | | |
| | OPERATING TAXES APPORTIONMENT | | | | | | | | | | | | |
| 19 | 7200 Operating Taxes | | | | | | | | | | | | |
| 20 | Op Fed, State, Loc Income | - | - | - | - | - | - | - | - | - | - | - | - |
| 21 | FIT Allowances / Disallowances | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | Other Oper Taxes | 17,437 | 3,381 | 20,818 | 1,449 | - | 2,728 | 80 | 4,257 | - | 39,649 | 64,724 | 64,724 |
| 23 | Oper Taxes #1 GRT | - | - | - | - | - | - | - | - | - | - | - | - |
| 24 | Oper Taxes #2 Regulatory Fees | 3,385 | 656 | 4,042 | 281 | - | 530 | 16 | 827 | - | 7,698 | 12,566 | 12,566 |
| 25 | Oper Taxes #3 - Other | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 | TOTAL OPER TAXES w/ FIT, SIT | 20,822 | 4,038 | 24,860 | 1,731 | - | 3,258 | 96 | 5,084 | - | 47,347 | 77,290 | 77,290 |
| | 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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| 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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 3 | 2210 COE - Switching Distr | 0.0000% | 0.0000% | 0.0000% | 94.7705% | 0.0000% | 0.0000% | 5.2295% | 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 | 17.9917% | 17.3448% | 35.3365% | 0.0000% | 0.0000% | 9.1108% | 0.0000% | 9.1108% | 0.0000% | 55.5527% | 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 | 31.4218% | 0.6470% | 32.0688% | 0.0000% | 0.0000% | 2.4414% | 0.0000% | 2.4414% | 0.0000% | 65.4898% | 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) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 1,168,136 | 226,532 | 1,394,668 | 97,097 | - | 182,765 | 5,358 | 285,219 | - | 2,656,218 | 4,336,104 | 4,336,104 |
| 16 | COE - Switching | - | - | - | 910,748 | - | - | 50,255 | 961,003 | - | - | 961,003 | 961,003 |
| 17 | COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 18 | COE - Transmission | 1,935,565 | 1,865,976 | 3,801,541 | - | - | 980,154 | - | 980,154 | - | 5,976,421 | 10,758,116 | 10,758,116 |
| 19 | Info Orig/Term Equip | - | - | - | - | - | - | - | - | - | 128,713 | 128,713 | 128,713 |
| 20 | C&WF | 7,567,863 | 155,825 | 7,723,688 | - | - | 588,001 | - | 588,001 | - | 15,773,058 | 24,084,747 | 24,084,747 |
| 21 | Direct Assignment | - | - | - | - | - | - | - | - | - | - | - | - |
| 22 | TOTAL ACCUMULATED DEPRECIATION | 10,671,564 | 2,248,332 | 12,919,897 | 1,007,844 | - | 1,750,920 | 55,613 | 2,814,377 | - | 24,534,410 | 40,268,683 | 40,268,683 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - |

**The Chillicothe Telephone Company**
**Ohio: COSA 300597**
**2017-2018 Test Year**
**5.30.2017**
**Uncapped**

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2017-2018

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 | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 35 | 2210 COE - Switching Distr | 0.0000% | 0.0000% | 0.0000% | 94.7705% | 0.0000% | 0.0000% | 5.2295% | 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 | 17.9917% | 17.3448% | 35.3365% | 0.0000% | 0.0000% | 9.1108% | 0.0000% | 9.1108% | 0.0000% | 55.5527% | 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 | 31.4218% | 0.6470% | 32.0688% | 0.0000% | 0.0000% | 2.4414% | 0.0000% | 2.4414% | 0.0000% | 65.4898% | 100.0000% | 100.0000% |
| 40 | 2001 Tel Plt in Svc Distr | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 100.0000% | 100.0000% |
| 41 | Big Three Expenses Distr | 24.5801% | 5.4146% | 29.9947% | 2.4005% | 0.9241% | 4.1448% | 0.1212% | 7.5906% | 2.1079% | 60.3069% | 100.0000% | 97.8921% |
| 42 | GSF, COE, IOT, C&WF, Eq Acs (LS) | 26.9398% | 5.2243% | 32.1641% | 2.2393% | 0.0000% | 4.2150% | 0.1236% | 6.5778% | 0.0000% | 61.2582% | 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 | 244,164 | 47,350 | 291,514 | 20,295 | - | 38,202 | 1,120 | 59,617 | - | 555,203 | 906,333 | 906,333 |
| 56 | 4340 Net noncurrent Def Taxes | | | | | | | | | | | | |
| 57 | Support Assets | 38,544 | 7,475 | 46,019 | 3,204 | - | 6,031 | 177 | 9,411 | - | 87,645 | 143,075 | 143,075 |
| 58 | COE - Switching | - | - | - | 23,055 | - | - | 1,272 | 24,327 | - | - | 24,327 | 24,327 |
| 59 | COE - Operator | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | COE - Transmission | 40,856 | 39,387 | 80,243 | - | - | 20,689 | - | 20,689 | - | 126,151 | 227,083 | 227,083 |
| 61 | Info Orig/Term Equip | - | - | - | - | - | - | - | - | - | 1,425 | 1,425 | 1,425 |
| 62 | C&WF | 226,752 | 4,669 | 231,421 | - | - | 17,618 | - | 17,618 | - | 472,601 | 721,640 | 721,640 |
| 63 | Not Classified by Acct | - | - | - | - | - | - | - | - | - | - | - | - |
| 64 | TOTAL NET NONCURRENT DEF TAXES | 306,152 | 51,531 | 357,683 | 26,258 | - | 44,338 | 1,449 | 72,045 | - | 687,821 | 1,117,550 | 1,117,550 |
| 65 | 4360 Other Deferred Credits - Net | 12,369 | 2,399 | 14,767 | 1,028 | - | 1,935 | 57 | 3,020 | - | 28,125 | 45,912 | 45,912 |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - |