

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
			MSG (b)	PL (c)		
1	Net Telecom Plant	S-2, Ln 45	23,946,855	5,338,439	2,707,487	15,900,929
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	23,946,855	5,338,439	2,707,487	15,900,929
6	Rate of Return	RECORDS	-	10.88%	10.88%	10.88%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	2,604,221	580,555	294,439	1,729,226
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	2,604,221	580,555	294,439	1,729,226
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	9,511	4,749	30,187
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	2,559,775	571,044	289,691	1,699,039
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	463,473	307,485	155,987	-
25	Operating Expenses & Taxes	S-3, Ln 17	19,352,618	4,241,703	1,831,887	13,279,027
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	22,420,311	5,129,744	2,282,314	15,008,253
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	22,420,311	5,129,744	2,282,314	15,008,253
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES			
32	FIT Taxable Income	Ln 22 + Ln 37	1,324,208
33	SIT Taxable Income	Note 3	878,530
34	State Income Tax Rate	Ln 35 / Ln 33	445,678
35	State Income Tax Requirement		0.0000%
TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%
37	Gross Fed Inc Tax Requirement		35.0000%
38	Net Fed Inc Tax Requirement	Ln 37-14-15	35.0000%

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

Note 2: Based on these Statutory Rates

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

0.0000% 0.0000% 0.0000%

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
December 31, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2017 PYCOS
6.12.2018
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA (b)	PL (c)	
1	2110 Land & Support Assets	S-4, Ln 14	20,940,041	4,480,868	2,237,237	14,221,936
2	2210 COE - Switching	S-5, Ln 38	11,654,443	1,037,155	-	10,617,288
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	34,529,981	7,799,241	5,012,915	21,717,824
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	257,718	64,430	-	193,289
6	2410 C&WF	S-7, Ln 55	92,376,040	20,804,270	9,818,441	61,753,329
7	Total COE, IOT, C&WF	Ln 2..6	138,818,182	29,705,096	14,831,356	94,281,729
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.3986%	10.6840%	67.9174%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	159,758,223	34,185,964	17,068,593	108,503,665
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.3986%	10.6840%	67.9174%
12	2690 Intangible Assets	S-8, Ln 35	72,544	15,523	7,751	49,270
13	2001 TELECOM PLANT IN SVC	Ln 10+12	159,830,767	34,201,488	17,076,344	108,552,935
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.3986%	10.6840%	67.9174%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	159,830,767	34,201,488	17,076,344	108,552,935
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.3986%	10.6840%	67.9174%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	614,523	131,499	65,656	417,368
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	160,445,290	34,332,987	17,142,000	108,970,303
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	128,597,701	27,390,744	13,687,255	87,519,701
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	4,063,550	872,119	438,025	2,753,406
33	4360 Other Deferred Credits - Net	S-15, Ln 66	135,314	28,955	14,457	91,901
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	27,648,725	6,041,168	3,002,262	18,605,296
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.8497%	10.8586%	67.2917%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	761,987	171,609	80,990	509,388
39	Cash Working Capital	S-9, Ln 33	651,444	141,167	56,196	454,081
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	5,115,300	1,015,504	431,960	3,667,835
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	23,946,855	5,338,439	2,707,487	15,900,929
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.2929%	11.3062%	66.4009%

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
December 31, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2017 PYCOS
6.12.2018
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,400,142	715,147	364,759	2,320,235
3	PI Nonspec Account 6530	S-12, Ln 23	1,470,489	314,664	157,107	998,718
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,309,341	197,055	-	1,112,286
5	TOTAL BIG THREE EXPENSES	Ln 2..4	6,179,972	1,226,866	521,866	4,431,239
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.8523%	8.4445%	71.7032%
7	Plant Specific Expenses	S-11, Ln 33	5,295,209	1,120,664	567,228	3,607,316
8	Plant Nonspecific Expenses	S-12, Ln 39	7,562,719	1,881,656	823,342	4,857,721
9	Customer Operations Expenses	S-13, Ln 60	1,309,341	197,055	-	1,112,286
10	Corporate Operations Expenses	S-14, Ln 22	4,970,101	986,679	419,699	3,563,723
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	3,088	613	261	2,214
13	TOTAL OPERATING EXPENSES	Ln 7..12	19,140,458	4,186,668	1,810,530	13,143,260
14	Operating Taxes	S-14, Ln 31	212,160	55,035	21,357	135,768
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	19,352,618	4,241,703	1,831,887	13,279,027
18	Distribution of Line 17	Ln 17/17a	100.0000%	21.9180%	9.4658%	68.6162%
19	Total Depr & Amort	S-12, Ln 38	5,832,417	1,311,899	665,593	3,854,925
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	13,520,201	2,929,804	1,166,295	9,424,102
22	Distribution of Line 21	Ln 21/21a	100.0000%	21.6698%	8.6263%	69.7039%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
December 31, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2017 PYCOS
6.12.2018
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Line	Description	Source	Total Company (a)	Interstate		Other (l)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	19.8523%	8.4445%	71.7032%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.3986%	10.6840%	67.9174%
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	20,940,041	4,480,868	2,237,237	14,221,936
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	20,940,041	4,480,868	2,237,237	14,221,936
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.3986%	10.6840%	67.9174%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	20,940,041	4,480,868	2,237,237	14,221,936
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.3986%	10.6840%	67.9174%

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, 2017

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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2220 WSWS Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%	
2	2220 WSWS Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%	
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%	
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2220 WSWS Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%	
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%	
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%	
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%	
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%	
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORIES 1-3 SEPARATION							
13	2220 Operator Systems						
14	Cat 1 - Operator Systems						
15	Loc, Toll, DSA, DSB and						
16	Traffic Switchboards	Ln 16a*1	-	-	-	-	
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-	
18	Aux - Intercept	Ln 18a*3	-	-	-	-	
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-	
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-	
21	TSPS - RTA	Ln 21a*6	-	-	-	-	
22	TSPS - Other	Ln 22a*7	-	-	-	-	
23	Direct Assignment	Ln 23a*8	-	-	-	-	
24	Total Cat 1	Ln 16..23	-	-	-	-	
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%	
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-	
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%	
28	2210 Central Office Switching						
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-	
30	Direct Assignment	Ln 30a*10	154,442	50,858	-	103,584	
31	Total Cat 2	Ln 29..30	154,442	50,858	-	103,584	
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	11,500,001	986,298	-	10,513,703	
35	Direct Assignment	Ln 35a*12	-	-	-	-	
36	Total Cat 3	Ln 34..35	11,500,001	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	11,654,443	1,037,155	-	10,617,288	
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8992%	0.0000%	91.1008%	

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2017

The Chillicothe Telephone Company
Ohio: COSA 300597
2017 PYCOS
6.12.2018
Uncapped

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Uncapped

			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		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	2,883,569	-	2,883,569	-
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	2,037,495		2,037,495	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	26,665,844	6,666,461	-	19,999,383
66	PL and Local	Ln 75c.i	173,731		9,546	164,186
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

					Interstate	State/Local
Line	Description	Source	Total Company	Joint Msg	InterLATA PL	Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	14,059	13,968	5	86
75	COE Cat 4.13 Assigned Investment	Note 1	26,839,575	26,665,844	9,546	164,186

Note 1: Cost per Loop =

1,909.1351

CENTRAL OFFICE EQUIPMENT
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6.12.2018 Uncapped			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	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	2,679,710	1,132,780		1,546,929
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	89,632	-	82,306	7,326
90	Cat 4.3 - Host / Remote MSG					
91	Joint (xWATS)	Ln 91a*80	-	-		-
92	WATS	Ln 92a*81	-	-	-	-
93	Direct Assignment	Ln 93a*82	-	-	-	-
94	Total Cat 4	Ln 56..93	34,529,981	7,799,241	5,012,915	21,717,824
95	TOTAL COE TRANSMISSION	Ln 94	34,529,981	7,799,241	5,012,915	21,717,824
96	Distribution of Line 95	Ln 95/95a	100.0000%	22.5869%	14.5176%	62.8956%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	46,184,424	8,836,397	5,012,915	32,335,112
98	Distribution of Line 97	Ln 97/97a	100.0000%	19.1329%	10.8541%	70.0130%

Interstate	State/Local
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Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
ASSIGNMENT OF COE CAT 4.23							
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-	-
100	PL, TWX & Local	RECORDS			-	-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	2,679,710	2,679,710	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination =

2,679,710

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
December 31, 2017

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
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	257,718	64,430		193,289
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6.8	257,718	64,430	-	193,289
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	257,718	64,430	-	193,289
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%

CABLE & WIRE FACILITIES
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6.12.2018 Uncapped		Interstate		State/Local		
		InterLATA				
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
C&WF CAT 1-2 SEPARATION						
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line xWB					
12	1.1 Intra PL & WATS	Ln 28e..i	493,969			493,969
13	1.2 Inter PL, WATS	Ln 28c..d	28,719		28,719	
14	1.3 Jointly Used	Ln 28b*1	80,226,918	20,056,730		60,170,189
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	80,749,606	20,056,730	28,719	60,664,158
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	7,233,539		7,233,539	-
25	Total Category 2	Ln 18..23	7,233,539	-	7,233,539	-

			Interstate		State/Local	
Line	Description	Source	Total Company	Joint Msg Excl TWX	InterLATA PL & TWX	Other
ASSIGNMENT OF C&WF CAT 1						
26	C&WF Cat 1 Working Loops	RECORDS	14,059	13,968	5	86
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.3527%	0.0356%	0.6117%
28	Cat 1 - EX Line x/WB	Ln 28a*27	80,749,606	80,226,918	28,719	493,969

Note 1: Cost per loop =

5,744

CABLE & WIRE FACILITIES
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			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		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	1,768,385	747,541		1,020,844
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	2,624,509		2,556,183	68,326
49	Total Category 3	Ln 40..48	4,392,894	747,541	2,556,183	1,089,171
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Category 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	92,376,040	20,804,270	9,818,441	61,753,329
56	Distribution of Line 55	Ln 55/55a	100.0000%	22.5213%	10.6288%	66.8499%

Interstate State/Local

Line	Description	Source	Joint Msg Excl			
			Total Company	TWX	InterLATA	Other
ASSIGNMENT OF C&WF CAT 3						
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-
58	-PL, TWX & Local	RECORDS			-	-
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%	
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	1,768,385	1,768,385	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,768.3849

AMORTIZABLE ASSETS
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6.12.2018 Uncapped			Interstate InterLATA		State/Local	
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.3986%	10.6840%	67.9174%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.8992%	0.0000%	91.1008%
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%	22.5869%	14.5176%	62.8956%
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%	22.5213%	10.6288%	66.8499%
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%	21.3986%	10.6840%	67.9174%
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%
TANGIBLE ASSETS						
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	15,523	7,751	49,270
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	72,544	15,523	7,751	49,270
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.3986%	10.6840%	67.9174%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3986%	10.6840%	67.9174%
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%	22.5213%	10.6288%	66.8499%
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%	21.6698%	8.6263%	69.7039%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
OTHER ACCOUNTS SEPARATION						
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	614,523	131,499	65,656	417,368
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	614,523	131,499	65,656	417,368
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	761,987	171,609	80,990	509,388
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	761,987	171,609	80,990	509,388
31	Cash Working Capital	Ln 31a*8	651,444	141,167	56,196	454,081
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	651,444	141,167	56,196	454,081
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
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				(b)	(c)	(d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3986%	10.6840%	67.9174%
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%	19.8523%	8.4445%	71.7032%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.8497%	10.8586%	67.2917%
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%	19.8523%	8.4445%	71.7032%
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	3,088	613	261	2,214
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	9,511	4,749	30,187
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	44,446	9,511	4,749	30,187
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
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6.12.2018 Uncapped				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.3986%	10.6840%	67.9174%
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%	19.1329%	10.8541%	70.0130%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	19.1329%	10.8541%	70.0130%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	19.1329%	10.8541%	70.0130%
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%	22.5213%	10.6288%	66.8499%
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	27,243	5,830	2,911	18,503
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	27,243	5,830	2,911	18,503
16	6120 General Support Expenses	Ln 16a*1	1,867,824	399,687	199,559	1,268,578
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,867,824	399,687	199,559	1,268,578
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	132,892	25,426	14,424	93,042
21	6230 Transmission	Ln 21a*6	1,360,667	260,334	147,689	952,644
22	TOTAL COE EXPENSES	Ln 19..21	1,493,559	285,760	162,113	1,045,686
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	1,906,583	429,387	202,646	1,274,550
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,906,583	429,387	202,646	1,274,550
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,400,142	715,147	364,759	2,320,235
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,295,209	1,120,664	567,228	3,607,316

PLANT NON-SPECIFIC EXPENSES
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3986%	10.6840%	67.9174%
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%	21.3986%	10.6840%	67.9174%
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%	21.3986%	10.6840%	67.9174%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8992%	0.0000%	91.1008%
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%	22.5869%	14.5176%	62.8956%
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%	22.5213%	10.6288%	66.8499%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	22.5869%	14.5176%	62.8956%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.3986%	10.6840%	67.9174%
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	6,004	1,285	641	4,078
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	6,004	1,285	641	4,078
21	6530 Network Operations Exp	Ln 21a*3	1,470,489	314,664	157,107	998,718
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	1,470,489	314,664	157,107	998,718
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	253,809	253,809	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	601,611	128,736	64,276	408,599
27	Depr - COE - Switching	Ln 27a*7	35,357	3,146	-	32,210
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,175,451	491,366	315,823	1,368,262
30	Depr - Info Orig/Term Equip	Ln 30a*10	342,615	85,654	-	256,961
31	Depr - Cable & Wire Facilities	Ln 31a*11	2,653,700	597,647	282,056	1,773,997
32	Direct Assignment	Ln 32a*12	23,682	5,349	3,438	14,895
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	5,832,417	1,311,899	665,593	3,854,925
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	7,562,719	1,881,656	823,342	4,857,721

CUSTOMER OPERATIONS EXPENSES
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				Interstate	State/Local	
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWs - Tel Oper Svcs Pct	RECORDS	100.0000%	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	(41)	(7)	-	(34)
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	(41)	(7)	-	(34)
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	313,462	-	-	313,462
28	Vacant	Ln 28a*6	-	-	-	-
29	Alpha	Ln 29a*7	219,716	18,844	-	200,872
30	Foreign	Ln 30a*8	-	-	-	-
31	Direct Assignment	Ln 31a*9	-	-	-	-
32	Total Publ Direct List	Ln 27..31	533,177	18,844	-	514,333
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	88,387	6,885	-	81,502
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	180,257	2,822	-	177,435
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	82,642	3,119	-	79,524
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	351,286	12,825	-	338,461

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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	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	178,085	32,732	-	145,352
50	Cat 2 - CSE CABs	Ln 50a*45	139,054	69,527	-	69,527
51	Cat 2 - Direct Assignment	Ln 51a*46	9,372	9,372	-	-
52	Total Cat 2 - CSE	Ln 48..51	326,511	111,632	-	214,880
53	Total All Other Cat 1 & 2	Ln 42+52	677,798	124,457	-	553,341
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	52,310	52,310	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	52,310	52,310	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	730,108	176,767	-	553,341
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,309,382	197,063	-	1,112,319
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,309,341	197,055	-	1,112,286

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
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			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.8523%	8.4445%	71.7032%
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%	21.3986%	10.6840%	67.9174%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
CORPORATE OPER EXP SEPARATIONS						
12	6710 Exec & Planning Expenses					
13	EAS	Ln 13a*1	-	-	-	-
14	All Other	Ln 14a*2	1,473,149	292,454	124,400	1,056,295
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,473,149	292,454	124,400	1,056,295
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	3,496,952	694,225	295,299	2,507,427
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	3,496,952	694,225	295,299	2,507,427
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	4,970,101	986,679	419,699	3,563,723
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.8523%	8.4445%	71.7032%
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	199,901	42,776	21,357	135,768
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	12,259	12,259	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	212,160	55,035	21,357	135,768
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
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			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.3986%	10.6840%	67.9174%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8992%	0.0000%	91.1008%
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%	22.5869%	14.5176%	62.8956%
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%	22.5213%	10.6288%	66.8499%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.3986%	10.6840%	67.9174%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.3986%	10.6840%	67.9174%
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	16,316,950	3,491,593	1,743,305	11,082,051
19	COE - Switching	Ln 19a*3	10,444,506	929,480	-	9,515,026
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	30,441,212	6,875,716	4,419,325	19,146,170
22	Info Orig/Term Equip	Ln 22a*6	600,183	150,046	-	450,137
23	C&WF	Ln 23a*7	70,794,850	15,943,909	7,524,625	47,326,316
24	Direct Assignment	Ln 24a*9	31,166	-	-	-
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	128,597,701	27,390,744	13,687,255	87,519,701
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	-	-	-	-

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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.8523%	8.4445%	71.7032%	
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.3986%	10.6840%	67.9174%	
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8992%	0.0000%	91.1008%	
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%	22.5869%	14.5176%	62.8956%	
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%	22.5213%	10.6288%	66.8499%	
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.3986%	10.6840%	67.9174%	
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3986%	10.6840%	67.9174%	
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%	21.3986%	10.6840%	67.9174%	
RESERVES & DEFERRALS SEPARATION							
56	4310 Other Long-Term Liabilities	Ln 56a*44	5,115,300	1,015,504	431,960	3,667,835	
57	4340 Net noncurrent Def Taxes						
58	Support Assets	Ln 58a*45	505,466	108,162	54,004	343,299	
59	COE - Switching	Ln 59a*46	278,722	24,804	-	253,918	
60	COE - Operator	Ln 60a*47	-	-	-	-	
61	COE - Transmission	Ln 61a*48	911,988	205,990	132,399	573,600	
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-	
63	C&WF	Ln 63a*50	2,367,374	533,163	251,623	1,582,588	
64	Not Classified by Acct	Ln 64a*51	-	-	-	-	
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	4,063,550	872,119	438,025	2,753,406	
66	4360 Other Deferred Credits - Net	Ln 66a*52	135,314	28,955	14,457	91,901	
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	-	-	-	-	

REVENUE REQUIREMENT SUMMARY
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		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(l)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,328,947	341,131	2,670,077	89,892	-	280,835.00	4,635.25	375,363	-	5,000,486	8,045,926	8,045,926
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,328,947	341,131	2,670,077	89,892	-	280,835.00	4,635.25	375,363	-	5,000,486	8,045,926	8,045,926
6	Rate of Return	-	-	-	-	-	-	-	-	-	-	-	-
7	RETURN ON RATE BASE	253,273	37,098	290,371	9,776	-	30,540.81	504.08	40,821	-	543,803	874,994	874,994
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	253,273	37,098	290,371	9,776	-	30,540.81	504.08	40,821	-	543,803	874,994	874,994
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	3,762	987	4,749	316	-	602.03	16.28	934	-	8,577	14,259	14,259
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	249,511	36,111	285,622	9,460	-	29,938.78	487.80	39,887	-	535,226	860,735	860,735
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	134,352	19,445	153,797	5,094	-	16,120.88	262.66	21,477	-	288,199	463,473	463,473
25	Operating Expenses & Taxes	1,427,253	494,854	1,922,107	112,477	39,463.97	269,658.65	5,369.14	426,969	89,999.82	3,625,728	6,064,804	5,974,804
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,814,878	551,397	2,366,274	127,347	39,463.97	316,320.34	6,135.89	489,267	89,999.82	4,457,730	7,403,271	7,313,271
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,814,878	551,397	2,366,274	127,347	39,464	316,320	6,136	489,267	90,000	4,457,730	7,403,271	7,313,271
32	RRQ PRE MAG Less AFUDC	1,814,878	551,397	2,366,274	127,347	39,464	316,320	6,136	489,267	90,000	4,457,730	7,403,271	7,313,271
33	Post ICC Reform MAG Adjustments	23,106	7,020	30,125	(192,151)	502	(85,687)	78	(277,257)	-	247,132	-	-
33	RRQ POST MAG	1,837,983	558,416	2,396,400	(64,804)	39,966	230,633	6,214	212,009	90,000	4,704,862	7,403,271	7,313,271
INCOME TAXES													
34	After Tax Income	249,511	36,111	285,622	9,460	-	29,938.78	487.80	39,887	-	535,226	860,735	860,735
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	383,863	55,556	439,419	14,554	-	46,059.66	750.46	61,364	-	823,425	1,324,208	1,324,208
38	Federal Income Tax Requirement	134,352	19,445	153,797	5,094	-	16,120.88	262.66	21,477	-	288,199	463,473	463,473

The Chillicothe Telephone Company
Ohio: COSA 300597
2017 PYCOS
6.12.2018
Uncapped

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-2 SHEET 1 of 2

Line	Description	SA xDSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	1,772,382	464,855	2,237,237	148,778	-	283,637	7,672	440,087	-	4,040,781	6,718,105	6,718,105
2	2210 COE - Switching	-	-	-	986,298	-	-	50,858	1,037,155	-	-	1,037,155	1,037,155
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	2,129,346	2,883,569	5,012,915	-	-	1,132,780	-	1,132,780	-	6,666,461	12,812,157	12,812,157
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	64,430	64,430	64,430
6	2410 C&WF	9,620,337	198,104	9,818,441	-	-	747,541	-	747,541	-	20,056,730	30,622,711	30,622,711
7	Total COE, IOT, C&WF	11,749,683	3,081,673	14,831,356	986,298	-	1,880,321	50,858	2,917,476	-	26,787,620	44,536,452	44,536,452
8	Distribution of Line 7	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	13,522,065	3,546,528	17,068,593	1,135,076	-	2,163,958	58,529	3,357,563	-	30,828,401	51,254,557	51,254,557
11	Distribution of Line 10	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
12	2690 Intangible Assets	6,140	1,610	7,751	515	-	983	27	1,525	-	13,999	23,274	23,274
13	2001 TELECOM PLANT IN SVC	13,528,205	3,548,139	17,076,344	1,135,591	-	2,164,941	58,556	3,359,088	-	30,842,400	51,277,831	51,277,831
14	Distribution of Line 13	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	52,014	13,642	65,656	4,366	-	8,324	225	12,915	-	118,584	197,155	197,155
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	13,580,219	3,561,781	17,142,000	1,139,957	-	2,173,264	58,781	3,372,003	-	30,960,984	51,474,986	51,474,986
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	10,631,088	3,056,167	13,687,255	999,834	-	1,792,560	51,556	2,843,949	-	24,546,795	41,078,000	41,078,000
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	345,568	92,457	438,025	27,179	-	55,923	1,401	84,503	-	787,616	1,310,144	1,310,144
30	4360 Other Deferred Credits - Net	11,453	3,004	14,457	961	-	1,833	50	2,844	-	26,111	43,412	43,412
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,592,110	410,152	3,002,262	111,983	-	322,949	5,774	440,707	-	5,600,461	9,043,430	9,043,430
33	Distribution of Line 33	28.6629%	4.5354%	33.1983%	1.2383%	0.0000%	3.5711%	0.0639%	4.8732%	0.0000%	61.9285%	100.0000%	100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	66,641	17,478	84,120	5,594	-	10,665	288	16,547	-	151,932	252,599	252,599
36	Cash Working Capital (D)	52,068	13,656	65,725	4,371	-	8,333	225	12,929	-	118,709	197,362	197,362
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	381,873	100,156	482,029	32,055	-	61,112	1,653	94,820	-	870,616	1,447,465	1,447,465
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,328,947	341,131	2,670,077	89,892	-	280,835	4,635	375,363	-	5,000,486	8,045,926	8,045,926
44	Distribution of Line 43	28.9457%	4.2398%	33.1855%	1.1172%	0.0000%	3.4904%	0.0576%	4.6653%	0.0000%	62.1493%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-2 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
45	GSF, COE, IOT, C&WF Gross Eq Acs	13,522,065	3,546,528	17,068,593	1,135,076	-	2,163,958	58,529	3,357,563	-	30,828,401	51,254,557	51,254,557
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	13,522,065	3,546,528	17,068,593	1,135,076	-	2,163,958	58,529	3,357,563	-	30,828,401	51,254,557	51,254,557
48	Distribution of Line 47	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	13,522,065	3,546,528	17,068,593	1,135,076	-	2,163,958	58,529	3,357,563	-	30,828,401	51,254,557	51,254,557
50	Distribution of Line 49	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	3,546,528	3,546,528	1,135,076	-	2,163,958	-	3,299,034	-	30,828,401	37,673,963	37,673,963
53	Distribution of Line 52	0.0000%	9.4137%	9.4137%	3.0129%	0.0000%	5.7439%	0.0000%	8.7568%	0.0000%	81.8295%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	13,522,065	-	13,522,065	-	-	-	-	-	-	-	13,522,065	13,522,065
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%	100.0000%
57	COE, IOT, C&WF												
58	x/CCL, Ltd Pay, B&C, IX	11,749,683	3,081,673	14,831,356	986,298	-	1,880,321	-	2,866,618	-	-	17,697,974	17,697,974
59	Distribution of Line 58	66.3900%	17.4126%	83.8026%	5.5729%	0.0000%	10.6245%	0.0000%	16.1974%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	20,056,730	20,056,730	20,056,730
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	11,749,683	3,081,673	14,831,356	986,298	-	1,880,321	50,858	2,917,476	-	6,730,890	24,479,723	24,479,723
63	Distribution of Line 62	47.9976%	12.5887%	60.5863%	4.0290%	0.0000%	7.6811%	0.2078%	11.9179%	0.0000%	27.4958%	100.0000%	100.0000%

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

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-3 SHEET 1 of 1

	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Plant Spec Exp Accts 6110, 6120												
2 6210, 6220, 6230, 6310, 6410	426,770	137,990	564,760	51,361	-	77,173	2,648	131,182	-	991,951	1,687,893	1,687,893
3 Pl Nonspec Account 6510, 6530, 6540	124,972	32,777	157,749	10,490	-	19,999	541	31,031	-	538,727	727,506	727,506
4 Cust Oper Accts 6610, 6620	62,838	16,963	79,801	5,429	25,654	10,350	(0)	41,433	58,505	17,317	197,055	138,551
5 TOTAL BIG THREE EXPENSES	614,579	187,730	802,309	67,280	25,654	107,522	3,189	203,645	58,505	1,547,995	2,612,454	2,553,950
6 Distribution of Line 5	23.5250%	7.1859%	30.7109%	2.5754%	0.9820%	4.1158%	0.1221%	7.7952%	2.2395%	59.2544%	100.0000%	97.7605%
7 Plant Specific Expenses	426,770	137,990	564,760	51,361	-	77,173	2,648	131,182	-	991,951	1,687,893	1,687,893
8 Plant Nonspecific Expenses	586,410	233,494	819,904	17,757	-	120,990	916	139,663	-	1,736,644	2,696,211	2,696,211
9 Customer Operations Expenses	62,838	16,963	79,801	5,429	25,654	10,350	(0)	41,433	58,505	17,317	197,055	138,551
10 Corporate Operations Expenses	330,850	101,062	431,912	36,219	13,810	57,883	1,717	109,630	31,495	833,341	1,406,378	1,374,883
11 7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12 7300 Contributions	231	60	291	19	-	37	1	57	-	526	874	874
13 TOTAL OPERATING EXPENSES	1,407,099	489,568	1,896,667	110,785	39,464	266,433	5,282	421,964	90,000	3,579,780	5,988,411	5,898,411
14 Operating Taxes	20,154	5,286	25,440	1,692	-	3,225	87	5,004	-	45,948	76,392	76,392
15 Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16 Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
17 TOTAL OPERATING EXP & TAXES	1,427,253	494,854	1,922,107	112,477	39,464	269,659	5,369	426,969	90,000	3,625,728	6,064,804	5,974,804
18 Distribution of Line 17	23.5334%	8.1594%	31.6928%	1.8546%	0.6507%	4.4463%	0.0885%	7.0401%	1.4840%	59.7831%	100.0000%	98.5160%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

		A-4										SHEET 1 of 1	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	1,772,382	464,855	2,237,237	148,778	-	283,637	7,672	440,087	-	4,040,781	6,718,105	6,718,105
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	1,772,382	464,855	2,237,237	148,778	-	283,637	7,672	440,087	-	4,040,781	6,718,105	6,718,105
8	Distribution of Line 7	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	1,772,382	464,855	2,237,237	148,778	-	283,637	7,672	440,087	-	4,040,781	6,718,105	6,718,105
13	Distribution of Line 12	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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,	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	50,858	50,858	-	-	50,858	50,858
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	50,858	50,858	-	-	50,858	50,858
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	-	-	50,858	1,037,155	-	-	1,037,155	1,037,155
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	95.0964%	0.0000%	0.0000%	4.9036%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	986,298	-	-	50,858	1,037,155	-	-	1,037,155	1,037,155
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	95.0964%	0.0000%	0.0000%	4.9036%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-	2,883,569	2,883,569	-	-	-	-	-	-	-	2,883,569	2,883,569
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	2,037,495	-	2,037,495	-	-	-	-	-	-	-	2,037,495	2,037,495
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	6,666,461	6,666,461	6,666,461
61	PL and Local	9,546	-	9,546	-	-	-	-	-	-	-	9,546	9,546
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		-	-	-	-	-	-	-	-	-	-	-	-

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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-	-	-	-	-	1,132,780	-	1,132,780	-	-	1,132,780	1,132,780
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	82,306	-	82,306	-	-	-	-	-	-	-	82,306	82,306
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL	-	-	-	-	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	2,129,346	2,883,569	5,012,915	-	-	1,132,780	-	1,132,780	-	6,666,461	12,812,157	12,812,157
101	TOTAL COE - Transmission	2,129,346	2,883,569	5,012,915	-	-	1,132,780	-	1,132,780	-	6,666,461	12,812,157	12,812,157
102	Distribution of Line 100	16.6197%	22.5065%	39.1262%	0.0000%	0.0000%	8.8414%	0.0000%	8.8414%	0.0000%	52.0323%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	2,129,346	2,883,569	5,012,915	986,298	-	1,132,780	50,858	2,169,936	-	6,666,461	13,849,312	13,849,312
104	Distribution of Line 103	15.3751%	20.8210%	36.1961%	7.1216%	0.0000%	8.1793%	0.3672%	15.6682%	0.0000%	48.1357%	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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-	-	-	-	-	-	-	-	-	64,430	64,430	64,430
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	64,430	64,430	64,430
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%	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	-	-	-	-	-	-	-	-	-	64,430	64,430	64,430
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
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												A-7	SHEET 1 of 2
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	Cat 1.3 Equip 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	28,719	-	28,719	-	-	-	-	-	-	-	28,719	28,719
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	20,056,730	20,056,730	20,056,730
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	28,719	-	28,719	-	-	-	-	-	-	20,056,730	20,085,449	20,085,449
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 C	7,233,539	-	7,233,539	-	-	-	-	-	-	-	7,233,539	7,233,539
25	Total Category 2	7,233,539	-	7,233,539	-	-	-	-	-	-	-	7,233,539	7,233,539

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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-	-	-	-	-	747,541	-	747,541	-	-	747,541	747,541
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	2,358,079	198,104	2,556,183	-	-	-	-	-	-	-	2,556,183	2,556,183
54	Total Category 3	2,358,079	198,104	2,556,183	-	-	747,541	-	747,541	-	-	3,303,723	3,303,723
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	9,620,337	198,104	9,818,441	-	-	747,541	-	747,541	-	20,056,730	30,622,711	30,622,711
63	Distribution of Line 62	31.4157%	0.6469%	32.0626%	0.0000%	0.0000%	2.4411%	0.0000%	2.4411%	0.0000%	65.4963%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Land & Support Assets Distr	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	95.0964%	0.0000%	0.0000%	4.9036%	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	16.6197%	22.5065%	39.1262%	0.0000%	0.0000%	8.8414%	0.0000%	8.8414%	0.0000%	52.0323%	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	31.4157%	0.6469%	32.0626%	0.0000%	0.0000%	2.4411%	0.0000%	2.4411%	0.0000%	65.4963%	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)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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%
TANGIBLE ASSETS - APPORTIONMENT													
22	2680 Tangible Assets - Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
27	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
28	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
29	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	6,140	1,610	7,751	515	-	983	27	1,525	-	13,999	23,274	23,274
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	6,140	1,610	7,751	515	-	983	27	1,525	-	13,999	23,274	23,274
36	Distribution of Line 35	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	2001 TPIS Distr	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER ACCOUNTS APPORTIONMENT													
10	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	52,014	13,642	65,656	4,366	-	8,324	225	12,915	-	118,584	197,155	197,155
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	52,014	13,642	65,656	4,366	-	8,324	225	12,915	-	118,584	197,155	197,155
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	66,641	17,478	84,120	5,594	-	10,665	288	16,547	-	151,932	252,599	252,599
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	66,641	17,478	84,120	5,594	-	10,665	288	16,547	-	151,932	252,599	252,599
29	Cash Working Capital	52,068	13,656	65,725	4,371	-	8,333	225	12,929	-	118,709	197,362	197,362
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	52,068	13,656	65,725	4,371	-	8,333	225	12,929	-	118,709	197,362	197,362
32	TOTAL BLENDED CASH WORKING CAPITAL	52,068	13,656	65,725	4,371	-	8,333	225	12,929	-	118,709	197,362	197,362
	Disallowed CWC for Corporate Caps	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW APPORTIONMENT													
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	28.6629%	4.5354%	33.1983%	1.2383%	0.0000%	3.5711%	0.0639%	4.8732%	0.0000%	61.9285%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	Big Three Expenses Distr	23.5250%	7.1859%	30.7109%	2.5754%	0.9820%	4.1158%	0.1221%	7.7952%	2.2395%	59.2544%	100.0000%	97.7605%
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	231	60	291	19	-	37	1	57	-	526	874	874
18	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENT													
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	3,762	987	4,749	316	-	602	16	934	-	8,577	14,259	14,259
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	3,762	987	4,749	316	-	602	16	934	-	8,577	14,259	14,259
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	15.3751%	20.8210%	36.1961%	7.1216%	0.0000%	8.1793%	0.3672%	15.6682%	0.0000%	48.1357%	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%	22.5065%	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	31.4157%	0.6469%	32.0626%	0.0000%	0.0000%	2.4411%	0.0000%	2.4411%	0.0000%	65.4963%	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	2,306	605	2,911	194	-	369	10	573	-	5,257	8,740	8,740
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	2,306	605	2,911	194	-	369	10	573	-	5,257	8,740	8,740
17	6120 General Support Expenses	158,094	41,464	199,559	13,271	-	25,300	684	39,255	-	360,432	599,246	599,246
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	158,094	41,464	199,559	13,271	-	25,300	684	39,255	-	360,432	599,246	599,246
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	37,896	-	-	1,954	39,850	-	-	39,850	39,850
22	6230 Transmission	67,812	91,832	159,644	-	-	36,075	-	36,075	-	212,304	408,023	408,023
23	TOTAL COE EXPENSES	67,812	91,832	159,644	37,896	-	36,075	1,954	75,925	-	212,304	447,873	447,873
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	198,558	4,089	202,646	-	-	15,429	-	15,429	-	413,958	632,033	632,033
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	198,558	4,089	202,646	-	-	15,429	-	15,429	-	413,958	632,033	632,033
33	Plant Spec Exp x/6110, 6120	266,370	95,920	362,290	37,896	-	51,504	1,954	91,354	-	626,262	1,079,907	1,079,907
34	TOTAL PLANT SPECIFIC OPERATING EXP	426,770	137,990	564,760	51,361	-	77,173	2,648	131,182	-	991,951	1,687,893	1,687,893

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Distr	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.0964%	0.0000%	0.0000%	4.9036%	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	16.6197%	22.5065%	39.1262%	0.0000%	0.0000%	8.8414%	0.0000%	8.8414%	0.0000%	52.0323%	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	31.4157%	0.6469%	32.0626%	0.0000%	0.0000%	2.4411%	0.0000%	2.4411%	0.0000%	65.4963%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	508	133	641	43	-	81	2	126	-	1,159	1,926	1,926
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	508	133	641	43	-	81	2	126	-	1,159	1,926	1,926
20	6530 Network Operations Exp	124,463	32,644	157,107	10,448	-	19,918	539	30,905	-	283,759	471,771	471,771
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	124,463	32,644	157,107	10,448	-	19,918	539	30,905	-	283,759	471,771	471,771
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	253,809	253,809	253,809
24	TOTAL ACCOUNTS 6510, 6530, 6540	124,972	32,777	157,749	10,490	-	19,999	541	31,031	-	538,727	727,506	727,506
25	6560 Depr and Amort Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets	50,921	13,355	64,276	4,274	-	8,149	220	12,644	-	116,092	193,012	193,012
27	Depr - COE - Switching	-	-	-	2,992	-	-	154	3,146	-	-	3,146	3,146
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	134,153	181,670	315,823	-	-	71,367	-	71,367	-	419,999	807,189	807,189
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	85,654	85,654	85,654
31	Depr - Cable & Wire Facilities	276,365	5,691	282,056	-	-	21,475	-	21,475	-	576,173	879,703	879,703
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	461,438	200,716	662,155	7,267	-	100,991	375	108,632	-	1,197,918	1,968,705	1,968,705
39	TOTAL PLANT NONSPEC OPER EXP	586,410	233,494	819,904	17,757	-	120,990	916	139,663	-	1,736,644	2,696,211	2,696,211

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-13 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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%	9.4137%	9.4137%	3.0129%	0.0000%	5.7439%	0.0000%	8.7568%	0.0000%	81.8295%	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	(2)	(1)	(2)	(0)	-	(0)	(0)	(0)	-	(4)	(7)	(7)
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	(2)	(1)	(2)	(0)	-	(0)	(0)	(0)	-	(4)	(7)	(7)
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	-	-	-	-	18,844	-	-	18,844	-	-	18,844	18,844
17	All Other:												
18	CAT 1_LBOE EU Presub	-	354	354	113	-	216	-	329	-	3,076	3,760	3,760
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	-	-	-	-	-	-	-	-	8,790	-	8,790	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	275	275	275
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 - Lmtld	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmtld	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	354	354	113	-	216	-	329	8,790	3,351	12,825	4,034

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-13 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(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	66.3900%	17.4126%	83.8026%	5.5729%	0.0000%	10.6245%	0.0000%	16.1974%	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	31.8883%	8.6081%	40.4963%	2.7550%	13.0180%	5.2523%	0.0000%	21.0254%	29.6883%	8.7899%	100.0000%	70.3117%
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	-	-	-	-	-	-	-	-	32,732	-	32,732	-
38	Cat 2 - CSE CABs	46,159	12,106	58,266	3,875	-	7,387	-	11,262	-	-	69,527	69,527
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	9,372	9,372	9,372
40	Total Cat 2 - CSE	46,159	12,106	58,266	3,875	-	7,387	-	11,262	32,732	9,372	111,632	78,900
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	46,159	12,460	58,620	3,988	18,844	7,603	-	30,435	42,975	12,724	144,753	101,778
43	Distribution of Line 42	31.8883%	8.6081%	40.4963%	2.7550%	13.0180%	5.2523%	0.0000%	21.0254%	29.6883%	8.7899%	100.0000%	70.3117%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	16,681	4,503	21,184	1,441	6,810	2,747	-	10,998	15,530	4,598	52,310	36,780
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	16,681	4,503	21,184	1,441	6,810	2,747	-	10,998	15,530	4,598	52,310	36,780
47	Total All Other - Cat 1, 2, 3	62,840	16,963	79,803	5,429	6,810	10,350	-	22,589	57,053	17,322	176,767	119,714
48	TOTAL SERVICES EXPENSES	62,840	16,963	79,803	5,429	25,654	10,350	-	41,433	58,505	17,322	197,063	138,558
49	TOTAL CUSTOMER OPER EXPENSES	62,838	16,963	79,801	5,429	25,654	10,350	(0)	41,433	58,505	17,317	197,055	138,551

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-14 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Big Three Expenses Distr	23.5250%	7.1859%	30.7109%	2.5754%	0.9820%	4.1158%	0.1221%	7.7952%	2.2395%	59.2544%	100.0000%	97.7605%
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)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	98,065	29,955	128,020	10,735	4,093	17,157	509	32,494	9,335	247,004	416,854	407,518
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	98,065	29,955	128,020	10,735	4,093	17,157	509	32,494	9,335	247,004	416,854	407,518
13	6720 Gen'l and Admin Expenses												
14	All Other	232,786	71,107	303,892	25,484	9,717	40,726	1,208	77,135	22,160	586,337	989,525	967,365
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	232,786	71,107	303,892	25,484	9,717	40,726	1,208	77,135	22,160	586,337	989,525	967,365
18	TOTAL CORPORATE OPER EXPENSES	330,850	101,062	431,912	36,219	13,810	57,883	1,717	109,630	31,495	833,341	1,406,378	1,374,883
19	TOTAL BLENDED CORPORATE OPER	330,850	101,062	431,912	36,219	13,810	57,883	1,717	109,630	31,495	833,341	1,406,378	1,374,883
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	16,920	4,438	21,357	1,420	-	2,708	73	4,201	-	38,575	64,133	64,133
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	3,234	848	4,082	271	-	518	14	803	-	7,373	12,259	12,259
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	20,154	5,286	25,440	1,692	-	3,225	87	5,004	-	45,948	76,392	76,392
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	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-15 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.0964%	0.0000%	0.0000%	4.9036%	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	16.6197%	22.5065%	39.1262%	0.0000%	0.0000%	8.8414%	0.0000%	8.8414%	0.0000%	52.0323%	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	31.4157%	0.6469%	32.0626%	0.0000%	0.0000%	2.4411%	0.0000%	2.4411%	0.0000%	65.4963%	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)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	1,381,080	362,226	1,743,305	115,931	-	221,016	5,978	342,926	-	3,148,667	5,234,898	5,234,898
16	COE - Switching	-	-	-	883,902	-	-	45,578	929,480	-	-	929,480	929,480
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	1,877,206	2,542,119	4,419,325	-	-	998,645	-	998,645	-	5,877,071	11,295,042	11,295,042
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	150,046	150,046	150,046
20	C&WF	7,372,802	151,822	7,524,625	-	-	572,898	-	572,898	-	15,371,011	23,468,534	23,468,534
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	10,631,088	3,056,167	13,687,255	999,834	-	1,792,560	51,556	2,843,949	-	24,546,795	41,078,000	41,078,000
23	3200 Accum Depr Prop Hld	-	-	-	-	-	-	-	-	-	-	-	-
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2017

A-15 SHEET 2 of 2

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
Line	Description												
APPORTIONMENT FACTORS													
34	2110 Support Assets Distr	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.0964%	0.0000%	0.0000%	4.9036%	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	16.6197%	22.5065%	39.1262%	0.0000%	0.0000%	8.8414%	0.0000%	8.8414%	0.0000%	52.0323%	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	31.4157%	0.6469%	32.0626%	0.0000%	0.0000%	2.4411%	0.0000%	2.4411%	0.0000%	65.4963%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	100.0000%	100.0000%
41	Big Three Expenses Distr	23.5250%	7.1859%	30.7109%	2.5754%	0.9820%	4.1158%	0.1221%	7.7952%	2.2395%	59.2544%	100.0000%	97.7605%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.3822%	6.9194%	33.3016%	2.2146%	0.0000%	4.2220%	0.1142%	6.5508%	0.0000%	60.1476%	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	381,873	100,156	482,029	32,055	-	61,112	1,653	94,820	-	870,616	1,447,465	1,447,465
56	4340 Net noncurrent Def Taxes												
57	Support Assets	42,783	11,221	54,004	3,591	-	6,847	185	10,623	-	97,539	162,166	162,166
58	COE - Switching	-	-	-	23,588	-	-	1,216	24,804	-	-	24,804	24,804
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	56,239	76,159	132,399	-	-	29,918	-	29,918	-	176,071	338,388	338,388
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	246,546	5,077	251,623	-	-	19,158	-	19,158	-	514,005	784,786	784,786
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	345,568	92,457	438,025	27,179	-	55,923	1,401	84,503	-	787,616	1,310,144	1,310,144
65	4360 Other Deferred Credits - Net	11,453	3,004	14,457	961	-	1,833	50	2,844	-	26,111	43,412	43,412
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	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

S-1

Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	MSG	Other
			(b)	(c)	(d)	
1	Net Telecom Plant	S-2, Ln 45	23,003,098	5,115,408	3,084,906	14,802,783
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	23,003,098	5,115,408	3,084,906	14,802,783
6	Rate of Return	RECORDS	-	10.50%	10.50%	10.50%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	2,415,325	537,118	323,915	1,554,292
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	2,415,325	537,118	323,915	1,554,292
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	-	-	-	-
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	2,415,325	537,118	323,915	1,554,292
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	228,882	142,778	86,104	-
25	Operating Expenses & Taxes	S-3, Ln 17	16,460,824	3,377,673	1,570,999	11,512,152
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	19,105,031	4,057,569	1,981,018	13,066,444
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	19,105,031	4,057,569	1,981,018	13,066,444
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES			
32	FIT Taxable Income	Ln 22 + Ln 37	1,089,915
33	SIT Taxable Income	Note 3	679,896
34	State Income Tax Rate	Ln 35 / Ln 33	410,019
35	State Income Tax Requirement		0.0000%
TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%
37	Gross Fed Inc Tax Requirement		35.0000%
38	Net Fed Inc Tax Requirement	Ln 37-14-15	228,882
			142,778
			86,104

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

Note 2: Based on these Statutory Rates

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

0.0000% 0.0000% 0.0000%

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company

Ohio: COSA 300597

2018-2019 Test Year

6.12.2018 with 21% new corporate tax rate effective 1.1.20

Uncapped

S-2

Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA (b)	PL (c)	
1	2110 Land & Support Assets	S-4, Ln 14	19,697,785	4,201,283	2,025,181	13,471,322
2	2210 COE - Switching	S-5, Ln 38	11,447,275	1,017,642	-	10,429,633
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	22,604,354	4,668,526	5,079,779	12,856,049
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	289,363	72,341	-	217,022
6	2410 C&WF	S-7, Ln 55	93,372,435	21,481,113	8,050,770	63,840,551
7	Total COE, IOT, C&WF	Ln 2...6	127,713,426	27,239,622	13,130,550	87,343,255
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.3287%	10.2813%	68.3900%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	147,411,212	31,440,905	15,155,730	100,814,576
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.3287%	10.2813%	68.3900%
12	2690 Intangible Assets	S-8, Ln 35	72,544	15,473	7,458	49,613
13	2001 TELECOM PLANT IN SVC	Ln 10+12	147,483,756	31,456,378	15,163,188	100,864,189
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.3287%	10.2813%	68.3900%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	147,483,756	31,456,378	15,163,188	100,864,189
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.3287%	10.2813%	68.3900%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	1,080,292	230,412	111,068	738,812
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	148,564,048	31,686,790	15,274,256	101,603,001
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	120,551,085	25,583,252	11,675,332	83,292,500
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	2,940,958	626,462	333,459	1,981,038
33	4360 Other Deferred Credits - Net	S-15, Ln 66	125,832	26,838	12,937	86,057
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	24,946,173	5,450,238	3,252,528	16,243,407
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.8480%	13.0382%	65.1138%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	1,380,616	317,622	119,040	943,954
39	Cash Working Capital	S-9, Ln 33	610,067	122,346	54,563	433,158
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	3,933,759	774,798	341,224	2,817,736
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	23,003,098	5,115,408	3,084,906	14,802,783
46	Distribution of Line 45	Ln 45/45a	100.0000%	22.2379%	13.4108%	64.3513%

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company

Ohio: COSA 300597

2018-2019 Test Year

6.12.2018 with 21% new corporate tax rate effective 1.1.20

Uncapped

S-3

Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,617,271	747,563	394,713	2,474,995
3	PI Nonspec Account 6530	S-12, Ln 23	1,153,642	246,057	118,609	788,976
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,146,859	171,953	-	974,906
5	TOTAL BIG THREE EXPENSES	Ln 2..4	5,917,773	1,165,572	513,322	4,238,878
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.6961%	8.6742%	71.6296%
7	Plant Specific Expenses	S-11, Ln 33	5,640,837	1,179,163	602,761	3,858,912
8	Plant Nonspecific Expenses	S-12, Ln 39	4,718,463	1,037,572	536,308	3,144,583
9	Customer Operations Expenses	S-13, Ln 60	1,146,859	171,953	-	974,906
10	Corporate Operations Expenses	S-14, Ln 22	4,742,506	934,090	411,377	3,397,039
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	16,248,664	3,322,778	1,550,447	11,375,440
14	Operating Taxes	S-14, Ln 31	212,160	54,895	20,552	136,712
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	16,460,824	3,377,673	1,570,999	11,512,152
18	Distribution of Line 17	Ln 17/17a	100.0000%	20.5195%	9.5439%	69.9367%
19	Total Depr & Amort	S-12, Ln 38	3,558,433	790,153	417,043	2,351,238
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	12,902,391	2,587,520	1,153,956	9,160,914
22	Distribution of Line 21	Ln 21/21a	100.0000%	20.0546%	8.9437%	71.0017%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2018-2019 Test Year
6.12.2018 with 21% new corporate tax rate effective 1.1.201
Uncapped

S-4

Line	Description	Source	Total Company (a)	Interstate		Other (l)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	19.6961%	8.6742%	71.6296%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.3287%	10.2813%	68.3900%
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	19,697,785	4,201,283	2,025,181	13,471,322
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	19,697,785	4,201,283	2,025,181	13,471,322
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.3287%	10.2813%	68.3900%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	19,697,785	4,201,283	2,025,181	13,471,322
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.3287%	10.2813%	68.3900%

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
2018-2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2018-2019 Test Year
6.12.2018 with 21% new corporate tax rate effective 1.1.20
Uncapped

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SHEET 1 OF 3

6.12.2018 with 21% new corporate tax rate effective 1.1.20' Un capped				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2220 WSWs Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%	
2	2220 WSWs Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%	
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%	
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2220 WSWs Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%	
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%	
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%	
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%	
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%	
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORIES 1-3 SEPARATION							
13	2220 Operator Systems						
14	Cat 1 - Operator Systems						
15	Loc, Toll, DSA, DSB and						
16	Traffic Switchboards	Ln 16a*1	-	-	-	-	
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-	
18	Aux - Intercept	Ln 18a*3	-	-	-	-	
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-	
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-	
21	TSPS - RTA	Ln 21a*6	-	-	-	-	
22	TSPS - Other	Ln 22a*7	-	-	-	-	
23	Direct Assignment	Ln 23a*8	-	-	-	-	
24	Total Cat 1	Ln 16..23	-	-	-	-	
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%	
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-	
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%	
28	2210 Central Office Switching						
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-	
30	Direct Assignment	Ln 30a*10	147,275	48,498	-	98,777	
31	Total Cat 2	Ln 29..30	147,275	48,498	-	98,777	
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	11,300,000	969,145	-	10,330,856	
35	Direct Assignment	Ln 35a*12	-	-	-	-	
36	Total Cat 3	Ln 34..35	11,300,000	969,145	-	10,330,856	
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%	
38	TOTAL COE - SWITCHING	Ln 31 + 36	11,447,275	1,017,642	-	10,429,633	
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8898%	0.0000%	91.1102%	

CENTRAL OFFICE EQUIPMENT
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The Chillicothe Telephone Company
Ohio: COSA 300597
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Uncapped

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SHEET 2 OF 3

6.12.2018 with 21% new corporate tax rate effective 1.1.20'				Interstate		State/Local	
Uncapped				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%	
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%	
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%	
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%	
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		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	2,411,508	-	2,411,508	-	
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	2,596,775		2,596,775	-	
64	4.13 Exchange Line Excluding WB						
65	Joint MSG	Ln 75b*48	15,588,414	3,897,104	-	11,691,311	
66	PL and Local	Ln 75c.i	111,593		6,131	105,462	
67	Direct Assignment	Ln 67a*49	-	-	-	-	
68	Cat 4.2 - Interexchange						
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-	
70	4.22 Wideband						
71	Joint MSG	Ln 71a*51	-	-	-	-	
72	PL	Ln 72a*52	-	-	-	-	
73	Direct Assignment	Ln 73a*53	-	-	-	-	

					Interstate	State/Local
Line	Description	Source	Total Company	Joint Msg	InterLATA PL	Other
	ASSIGNMENT OF COE CAT 4.13					
74	COE Cat 4.13 Working Loops	Records	12,803	12,712	5	86
75	COE Cat 4.13 Assigned Investment	Note 1	15,700,008	15,588,414	6,131	105,462

Note 1: Cost per Loop =

1,226.2996

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
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The Chillicothe Telephone Company

Ohio: COSA 300597

2018-2019 Test Year

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 Uncapped

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6.12.2018 with 21% new corporate tax rate effective 1.1.20'

Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%		57.7275%	
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	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	1,824,880	771,422		1,053,458	
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	71,183	-	65,365	5,818	
90	Cat 4.3 - Host / Remote MSG						
91	Joint (xWATS)	Ln 91a*80	-	-		-	
92	WATS	Ln 92a*81	-	-	-	-	
93	Direct Assignment	Ln 93a*82	-	-	-	-	
94	Total Cat 4	Ln 56..93	22,604,354	4,668,526	5,079,779	12,856,049	
95	TOTAL COE TRANSMISSION	Ln 94	22,604,354	4,668,526	5,079,779	12,856,049	
96	Distribution of Line 95	Ln 95/95a	100.0000%	20.6532%	22.4726%	56.8742%	
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	34,051,629	5,686,168	5,079,779	23,285,681	
98	Distribution of Line 97	Ln 97/97a	100.0000%	16.6987%	14.9179%	68.3835%	

Interstate	State/Local
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Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
ASSIGNMENT OF COE CAT 4.23							
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-	-
100	PL, TWX & Local	RECORDS			-	-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	1,824,880	1,824,880	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination =

1,824,880

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company
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Uncapped

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6.12.2018 with 21% new corporate tax rate effective 1.1.20'

Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%	
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%	
IOT EQUIPMENT SEPARATION							
5	2310 Info Orig/Term Equipment						
6	Cat 1 - Other IOT	Ln 6a*1	289,363	72,341		217,022	
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-	
8	Direct Assignment	Ln 8a*3	-	-	-	-	
9	Total Category 1	Ln 6.8	289,363	72,341	-	217,022	
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	289,363	72,341	-	217,022	
14	Distribution of Line 13	Ln 13/13a	100.0000%	25.0000%	0.0000%	75.0000%	

CABLE & WIRE FACILITIES
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company
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6.12.2018 with 21% new corporate tax rate effective 1.1.20
Uncapped

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SHEET 1 OF 2

6.12.2018 with 21% new corporate tax rate effective 1.1.20'

Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%	
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%	
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%	
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	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	560,921			560,921	
13	1.2 Inter PL, WATS	Ln 28c..d	32,612		32,612		
14	1.3 Jointly Used	Ln 28b*1	82,910,331	20,727,583		62,182,748	
15	Direct Assignment	Ln 15a*2	-	-	-	-	
16	Total Category 1	Ln 12..15	83,503,864	20,727,583	32,612	62,743,669	
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	5,479,531		5,479,531	-	
25	Total Category 2	Ln 18..23	5,479,531	-	5,479,531	-	

			Interstate		State/Local	
Line	Description	Source	Total Company	Joint Msg Excl TWX	InterLATA PL & TWX	Other
ASSIGNMENT OF C&WF CAT 1						
26	C&WF Cat 1 Working Loops	RECORDS	12,803	12,712	5	86
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.2892%	0.0391%	0.6717%
28	Cat 1 - EX Line x/WB	Ln 28a*27	83,503,864	82,910,331	32,612	560,921

Note 1: Cost per loop =

6,522

CABLE & WIRE FACILITIES
12 Month Study Period Ended
2018-2019

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6.12.2018 with 21% new corporate tax rate effective 1.1.2019
Uncapped

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SHEET 2 OF 2

6.12.2018 with 21% new corporate tax rate effective 1.1.20'

Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%	
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		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	1,782,555	753,531		1,029,024	
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	2,606,485		2,538,628	67,857	
49	Total Category 3	Ln 40..48	4,389,040	753,531	2,538,628	1,096,882	
50	Cat 4 Host/Remote C&WF						
51	Joint (x/WATS)	Ln 51a*36	-	-		-	
52	WATS	Ln 52a*37	-	-	-	-	
53	Direct Assignment	Ln 53a*38	-	-	-	-	
54	Total Category 4	Ln 51..53	-	-	-	-	
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	93,372,435	21,481,113	8,050,770	63,840,551	
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.0058%	8.6222%	68.3719%	

Interstate State/Local

				Joint Msg Excl		
				TWX	InterLATA	Other
Line	Description	Source	Total Company			
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	1,782,555	1,782,555	-	
62	-PL, TWX & Local	Ln 61a*60			-	-

Note 1: Cost per circuit mile = 1,782.5550

AMORTIZABLE ASSETS
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company
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6.12.2018 with 21% new corporate tax rate effective 1.1.201
Uncapped

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6.12.2018 with 21% new corporate tax rate effective 1.1.20' Uncaptioned				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.3287%	10.2813%	68.3900%	
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%	
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%	20.6532%	22.4726%	56.8742%	
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%	23.0058%	8.6222%	68.3719%	
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%	21.3287%	10.2813%	68.3900%	
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%	
TANGIBLE ASSETS							
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	15,473	7,458	49,613	
34	Direct Assignment	Ln 34a*10	-	-	-	-	
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	72,544	15,473	7,458	49,613	
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.3287%	10.2813%	68.3900%	

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company
Ohio: COSA 300597
2018-2019 Test Year
6.12.2018 with 21% new corporate tax rate effective 1.1.20
Uncapped

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6.12.2018 with 21% new corporate tax rate effective 1.1.20' Uncapped

				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3287%	10.2813%	68.3900%	
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%	23.0058%	8.6222%	68.3719%	
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%	20.0546%	8.9437%	71.0017%	
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
OTHER ACCOUNTS SEPARATION							
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-	
13	Direct Assignment	Ln 13a*2	-	-	-	-	
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-	
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%	
16	2003 Plt Under Constr - Short	Ln 16a*1	1,080,292	230,412	111,068	738,812	
17	Direct Assignment	Ln 17a*3	-	-	-	-	
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	1,080,292	230,412	111,068	738,812	
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	1,380,616	317,622	119,040	943,954	
29	Direct Assignment	Ln 29a*7	-	-	-	-	
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	1,380,616	317,622	119,040	943,954	
31	Cash Working Capital	Ln 31a*8	610,067	122,346	54,563	433,158	
32	Direct Assignment	Ln 32a*9	-	-	-	-	
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	610,067	122,346	54,563	433,158	
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
2018-2019

The Chillicothe Telephone Company
Ohio: COSA 300597
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Uncapped

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
			(a)	(b)	(c)	(d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3287%	10.2813%	68.3900%
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%	19.6961%	8.6742%	71.6296%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.8480%	13.0382%	65.1138%
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%	19.6961%	8.6742%	71.6296%
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	-	-	-	-
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	-	-	-	-
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	-	-	-	-
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
2018-2019

The Chillicothe Telephone Company

Ohio: COSA 300597

2018-2019 Test Year

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Uncapped

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6.12.2018 with 21% new corporate tax rate effective 1.1.20'				Interstate		State/Local
Uncapped				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.3287%	10.2813%	68.3900%
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%	16.6987%	14.9179%	68.3835%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	16.6987%	14.9179%	68.3835%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	16.6987%	14.9179%	68.3835%
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%	23.0058%	8.6222%	68.3719%
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	60,161	12,831	6,185	41,144
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	60,161	12,831	6,185	41,144
16	6120 General Support Expenses	Ln 16a*1	1,963,405	418,769	201,863	1,342,773
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,963,405	418,769	201,863	1,342,773
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	124,848	20,848	18,625	85,375
21	6230 Transmission	Ln 21a*6	1,224,643	204,499	182,691	837,454
22	TOTAL COE EXPENSES	Ln 19..21	1,349,491	225,347	201,315	922,829
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	24,760	6,190	-	18,570
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	24,760	6,190	-	18,570
28	6410 C&WF Expenses	Ln 28a*10	2,243,020	516,026	193,398	1,533,596
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	2,243,020	516,026	193,398	1,533,596
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,617,271	747,563	394,713	2,474,995
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,640,837	1,179,163	602,761	3,858,912

PLANT NON-SPECIFIC EXPENSES
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company

Ohio: COSA 300597

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Uncapped

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6.12.2018 with 21% new corporate tax rate effective 1.1.20' Uncapped				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3287%	10.2813%	68.3900%
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%	21.3287%	10.2813%	68.3900%
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%	21.3287%	10.2813%	68.3900%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
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%	20.6532%	22.4726%	56.8742%
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%	23.0058%	8.6222%	68.3719%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	20.6532%	22.4726%	56.8742%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.3287%	10.2813%	68.3900%
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	6,387	1,362	657	4,368
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	6,387	1,362	657	4,368
21	6530 Network Operations Exp	Ln 21a*3	1,153,642	246,057	118,609	788,976
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	1,153,642	246,057	118,609	788,976
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	-	-	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	355,909	75,911	36,592	243,406
27	Depr - COE - Switching	Ln 27a*7	38,277	3,403	-	34,874
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	893,564	184,550	200,807	508,208
30	Depr - Info Orig/Term Equip	Ln 30a*10	218,704	54,676	-	164,028
31	Depr - Cable & Wire Facilities	Ln 31a*11	2,032,355	467,560	175,234	1,389,560
32	Direct Assignment	Ln 32a*12	19,624	4,053	4,410	11,161
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	3,558,433	790,153	417,043	2,351,238
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	4,718,463	1,037,572	536,308	3,144,583

CUSTOMER OPERATIONS EXPENSES
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company
Ohio: COSA 300597
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Uncapped

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SHEET 1 OF 2

				Interstate	State/Local	
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWs - Tel Oper Svcs Pct	RECORDS	100.0000%	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	2,018	368	-	1,650
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	2,018	368	-	1,650
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	272,634			272,634
28	Vacant	Ln 28a*6	-	-		-
29	Alpha	Ln 29a*7	191,098	16,390		174,709
30	Foreign	Ln 30a*8	-	-		-
31	Direct Assignment	Ln 31a*9	-	-		-
32	Total Publ Direct List	Ln 27..31	463,732	16,390	-	447,342
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	76,875	5,988	-	70,887
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	156,779	2,454	-	154,325
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	71,878	2,712	-	69,166
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	305,532	11,154	-	294,377

CUSTOMER OPERATIONS EXPENSES
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Uncapped

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				Interstate	State/Local	
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
43	6620 Cat 2 - Msg Processing/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
SERVICES EXP SEPARATION (Cont'd)						
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-	-	-
49	Cat 2 - CSE Other B&C	Ln 49a*44	154,889	28,469	-	126,420
50	Cat 2 - CSE CABs	Ln 50a*45	120,943	60,471	-	60,471
51	Cat 2 - Direct Assignment	Ln 51a*46	8,152	8,152	-	-
52	Total Cat 2 - CSE	Ln 48..51	283,984	97,092	-	186,892
53	Total All Other Cat 1 & 2	Ln 42+52	589,515	108,246	-	481,269
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	45,497	45,497	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	45,497	45,497	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	635,012	153,743	-	481,269
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,144,841	171,585	-	973,256
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,146,859	171,953	-	974,906

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
12 Month Study Period Ended
2018-2019

The Chillicothe Telephone Company
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Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
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%	19.6961%	8.6742%	71.6296%
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%	21.3287%	10.2813%	68.3900%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
CORPORATE OPER EXP SEPARATIONS						
12	6710 Exec & Planning Expenses					
13	EAS	Ln 13a*1	-	-	-	-
14	All Other	Ln 14a*2	1,267,857	249,719	109,977	908,161
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	1,267,857	249,719	109,977	908,161
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	3,474,649	684,371	301,400	2,488,878
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	3,474,649	684,371	301,400	2,488,878
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	4,742,506	934,090	411,377	3,397,039
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.6961%	8.6742%	71.6296%
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	199,901	42,636	20,552	136,712
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	12,259	12,259	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	212,160	54,895	20,552	136,712
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
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SHEET 1 OF 2

6.12.2018 with 21% new corporate tax rate effective 1.1.20' Uncaptioned				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.3287%	10.2813%	68.3900%
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
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%	20.6532%	22.4726%	56.8742%
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%	23.0058%	8.6222%	68.3719%
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.3287%	10.2813%	68.3900%
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	20.6532%	22.4726%	56.8742%
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
13	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.3287%	10.2813%	68.3900%
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	17,464,801	3,725,016	1,795,602	11,944,183
19	COE - Switching	Ln 19a*3	10,876,690	966,918	-	9,909,772
20	COE - Operator	Ln 20a*4	-	-	-	-
21	COE - Transmission	Ln 21a*5	14,502,314	2,995,194	3,259,043	8,248,077
22	Info Orig/Term Equip	Ln 22a*6	1,024,175	256,044	-	768,131
23	C&WF	Ln 23a*7	76,618,792	17,626,797	6,606,235	52,385,759
24	Direct Assignment	Ln 24a*9	64,312	13,283	14,453	36,577
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	120,551,085	25,583,252	11,675,332	83,292,500
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
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.6961%	8.6742%	71.6296%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.3287%	10.2813%	68.3900%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
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%	20.6532%	22.4726%	56.8742%
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%	23.0058%	8.6222%	68.3719%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.3287%	10.2813%	68.3900%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.3287%	10.2813%	68.3900%
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%	21.3287%	10.2813%	68.3900%
RESERVES & DEFERRALS SEPARATION						
56	4310 Other Long-Term Liabilities	Ln 56a*44	3,933,759	774,798	341,224	2,817,736
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	363,523	77,535	37,375	248,613
59	COE - Switching	Ln 59a*46	202,104	17,967	-	184,137
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	659,028	136,110	148,101	374,817
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,716,303	394,850	147,983	1,173,470
64	Not Classified by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	2,940,958	626,462	333,459	1,981,038
66	4360 Other Deferred Credits - Net	Ln 66a*52	125,832	26,838	12,937	86,057
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	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,251,135	852,421	3,103,556	41,114	-	390,967.93	2,057.40	434,139	-	4,690,354	8,228,050	8,228,050
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,251,135	852,421	3,103,556	41,114	-	390,967.93	2,057.40	434,139	-	4,690,354	8,228,050	8,228,050
6	Rate of Return	-	-	-	-	-	-	-	-	-	-	-	-
7	RETURN ON RATE BASE	236,369	89,504	325,873	4,317	-	41,051.63	216.03	45,585	-	492,487	863,945	863,945
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	236,369	89,504	325,873	4,317	-	41,051.63	216.03	45,585	-	492,487	863,945	863,945
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	-	-	-	-	-	-	-	-	-	-	-	-
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	236,369	89,504	325,873	4,317	-	41,051.63	216.03	45,585	-	492,487	863,945	863,945
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	62,832	23,792	86,625	1,148	-	10,912.46	57.42	12,117	-	130,914	229,656	229,656
25	Operating Expenses & Taxes	1,292,988	395,607	1,688,595	113,612	35,235.02	204,121.54	5,270.36	358,239	80,762.05	2,812,614	4,940,209	4,859,447
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	1,592,190	508,903	2,101,093	119,076	35,235.02	256,085.63	5,543.81	415,941	80,762.05	3,436,015	6,033,811	5,953,048
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	1,592,190	508,903	2,101,093	119,076	35,235	256,086	5,544	415,941	80,762	3,436,015	6,033,811	5,953,048
32	RRQ PRE MAG Less AFUDC	1,592,190	508,903	2,101,093	119,076	35,235	256,086	5,544	415,941	80,762	3,436,015	6,033,811	5,953,048
32	Post ICC Reform MAG Adjustments	24,342	7,780	32,122	(193,564)	539	(86,314)	85	(279,254)	-	247,132	-	-
33	RRQ POST MAG	1,616,532	516,683	2,133,215	(74,488)	35,774	169,772	5,629	136,686	80,762	3,683,147	6,033,811	5,953,048
INCOME TAXES													
34	After Tax Income	236,369	89,504	325,873	4,317	-	41,051.63	216.03	45,585	-	492,487	863,945	863,945
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	299,202	113,297	412,498	5,464	-	51,964.09	273.45	57,702	-	623,402	1,093,602	1,093,602
38	Federal Income Tax Requirement	62,832	23,792	86,625	1,148	-	10,912.46	57.42	12,117	-	130,914	229,656	229,656

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Line	Description	SA xDSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	1,622,899	402,282	2,025,181	149,475	-	235,200	7,480	392,155	-	3,809,128	6,226,463	6,226,463
2	2210 COE - Switching	-	-	-	969,145	-	-	48,498	1,017,642	-	-	1,017,642	1,017,642
3	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
4	2230 COE - Transmission	2,668,271	2,411,508	5,079,779	-	-	771,422	-	771,422	-	3,897,104	9,748,305	9,748,305
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	72,341	72,341	72,341
6	2410 C&WF	7,854,027	196,744	8,050,770	-	-	753,531	-	753,531	-	20,727,583	29,531,884	29,531,884
7	Total COE, IOT, C&WF	10,522,298	2,608,251	13,130,550	969,145	-	1,524,953	48,498	2,542,595	-	24,697,027	40,370,172	40,370,172
8	Distribution of Line 7	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	12,145,197	3,010,533	15,155,730	1,118,620	-	1,760,153	55,978	2,934,750	-	28,506,155	46,596,635	46,596,635
11	Distribution of Line 10	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
12	2690 Intangible Assets	5,977	1,482	7,458	550	-	866	28	1,444	-	14,028	22,931	22,931
13	2001 TELECOM PLANT IN SVC	12,151,174	3,012,015	15,163,188	1,119,170	-	1,761,019	56,005	2,936,195	-	28,520,183	46,619,566	46,619,566
14	Distribution of Line 13	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	89,005	22,062	111,068	8,198	-	12,899	410	21,507	-	208,905	341,480	341,480
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	12,240,179	3,034,077	15,274,256	1,127,368	-	1,773,918	56,415	2,957,702	-	28,729,088	46,961,046	46,961,046
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	9,595,604	2,065,276	11,660,880	1,053,368	-	1,321,786	52,712	2,427,867	-	23,142,103	37,230,849	37,230,849
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	252,111	81,348	333,459	19,869	-	40,682	994	61,546	-	564,916	959,920	959,920
30	4360 Other Deferred Credits - Net	10,367	2,570	12,937	955	-	1,502	48	2,505	-	24,333	39,775	39,775
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	2,382,097	884,884	3,266,981	53,176	-	409,948	2,661	465,784	-	4,997,736	8,730,501	8,730,501
33	Distribution of Line 33	27.2848%	10.1355%	37.4203%	0.6091%	0.0000%	4.6956%	0.0305%	5.3351%	0.0000%	57.2445%	100.0000%	100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	113,814	28,212	142,026	10,483	-	16,495	525	27,502	-	267,134	436,662	436,662
36	Cash Working Capital (D)	46,111	11,430	57,540	4,247	-	6,683	213	11,142	-	108,227	176,909	176,909
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	290,886	72,104	362,990	26,792	-	42,157	1,341	70,289	-	682,743	1,116,022	1,116,022
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,251,135	852,421	3,103,556	41,114	-	390,968	2,057	434,139	-	4,690,354	8,228,050	8,228,050
44	Distribution of Line 43	27.3593%	10.3599%	37.7192%	0.4997%	0.0000%	4.7516%	0.0250%	5.2763%	0.0000%	57.0044%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
45	GSF, COE, IOT, C&WF Gross Eq Acs	12,145,197	3,010,533	15,155,730	1,118,620	-	1,760,153	55,978	2,934,750	-	28,506,155	46,596,635	46,596,635
46	Equal Access Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	12,145,197	3,010,533	15,155,730	1,118,620	-	1,760,153	55,978	2,934,750	-	28,506,155	46,596,635	46,596,635
48	Distribution of Line 47	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	12,145,197	3,010,533	15,155,730	1,118,620	-	1,760,153	55,978	2,934,750	-	28,506,155	46,596,635	46,596,635
50	Distribution of Line 49	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)	-	3,010,533	3,010,533	1,118,620	-	1,760,153	-	2,878,773	-	28,506,155	34,395,461	34,395,461
52	(Trans, Switch, CCL only)	-	3,010,533	3,010,533	1,118,620	-	1,760,153	-	2,878,773	-	28,506,155	34,395,461	34,395,461
53	Distribution of Line 52	0.0000%	8.7527%	8.7527%	3.2522%	0.0000%	5.1174%	0.0000%	8.3696%	0.0000%	82.8777%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)	-	-	-	-	-	-	-	-	-	-	-	-
55	(Special Access only)	-	-	-	-	-	-	-	-	-	-	-	-
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%	100.0000%
57	COE, IOT, C&WF	-	-	-	-	-	-	-	-	-	-	-	-
58	x/CCL, Ltd Pay, B&C, IX	10,522,298	2,608,251	13,130,550	969,145	-	1,524,953	-	2,494,097	-	-	15,624,647	15,624,647
59	Distribution of Line 58	67.3442%	16.6932%	84.0374%	6.2027%	0.0000%	9.7599%	0.0000%	15.9626%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	20,727,583	20,727,583	20,727,583
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	10,522,298	2,608,251	13,130,550	969,145	-	1,524,953	48,498	2,542,595	-	3,969,444	19,642,589	19,642,589
63	Distribution of Line 62	53.5688%	13.2786%	66.8473%	4.9339%	0.0000%	7.7635%	0.2469%	12.9443%	0.0000%	20.2084%	100.0000%	100.0000%

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

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

A-3 SHEET 1 of 1

	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Plant Spec Exp Accts 6110, 6120												
2 6210, 6220, 6230, 6310, 6410	461,373	141,835	603,208	52,947	-	72,904	2,650	128,500	-	1,050,216	1,781,924	1,781,924
3 PI Nonspec Account 6510, 6530, 6540	95,575	23,691	119,266	8,803	-	13,851	441	23,095	-	224,325	366,685	366,685
4 Cust Oper Accts 6610, 6620	55,514	14,150	69,665	5,258	22,303	8,273	0	35,835	51,122	15,331	171,953	120,831
5 TOTAL BIG THREE EXPENSES	612,463	179,676	792,139	67,008	22,303	95,028	3,091	187,430	51,122	1,289,872	2,320,562	2,269,440
6 Distribution of Line 5	26.3929%	7.7428%	34.1356%	2.8876%	0.9611%	4.0950%	0.1332%	8.0769%	2.2030%	55.5845%	100.0000%	97.7970%
7 Plant Specific Expenses	461,373	141,835	603,208	52,947	-	72,904	2,650	128,500	-	1,050,216	1,781,924	1,781,924
8 Plant Nonspecific Expenses	401,328	130,570	531,898	14,744	-	64,997	738	80,479	-	953,040	1,565,417	1,565,417
9 Customer Operations Expenses	55,514	14,150	69,665	5,258	22,303	8,273	0	35,835	51,122	15,331	171,953	120,831
10 Corporate Operations Expenses	355,107	104,177	459,284	38,851	12,932	55,098	1,792	108,672	29,640	747,871	1,345,467	1,315,827
11 7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12 7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13 TOTAL OPERATING EXPENSES	1,273,323	390,732	1,664,055	111,800	35,235	201,272	5,180	353,487	80,762	2,766,457	4,864,761	4,783,999
14 Operating Taxes	19,665	4,875	24,540	1,811	-	2,850	91	4,752	-	46,156	75,448	75,448
15 Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16 Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
17 TOTAL OPERATING EXP & TAXES	1,292,988	395,607	1,688,595	113,612	35,235	204,122	5,270	358,239	80,762	2,812,614	4,940,209	4,859,447
18 Distribution of Line 17	26.1727%	8.0079%	34.1806%	2.2997%	0.7132%	4.1318%	0.1067%	7.2515%	1.6348%	56.9331%	100.0000%	98.3652%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

		A-4										SHEET 1 of 1	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
	APPORTIONMENT FACTORS												
1	COE, IOT, C&WF Dist	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	1,622,899	402,282	2,025,181	149,475	-	235,200	7,480	392,155	-	3,809,128	6,226,463	6,226,463
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	1,622,899	402,282	2,025,181	149,475	-	235,200	7,480	392,155	-	3,809,128	6,226,463	6,226,463
8	Distribution of Line 7	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	1,622,899	402,282	2,025,181	149,475	-	235,200	7,480	392,155	-	3,809,128	6,226,463	6,226,463
13	Distribution of Line 12	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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,	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	48,498	48,498	-	-	48,498	48,498
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	48,498	48,498	-	-	48,498	48,498
26	Cat 3 - Local Switching	-	-	-	969,145	-	-	-	969,145	-	-	969,145	969,145
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	969,145	-	-	-	969,145	-	-	969,145	969,145
30	TOTAL COE - SWITCHING	-	-	-	969,145	-	-	48,498	1,017,642	-	-	1,017,642	1,017,642
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	969,145	-	-	48,498	1,017,642	-	-	1,017,642	1,017,642
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

A-5												SHEET 2 of 3	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT													
48	2230 Central Office - Transmission												
49	Cat 4.1 - Exchange Circuit												
50	4.11 Wideband - Line	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non	-	2,411,508	2,411,508	-	-	-	-	-	-	-	2,411,508	2,411,508
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	2,596,775	-	2,596,775	-	-	-	-	-	-	-	2,596,775	2,596,775
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	3,897,104	3,897,104	3,897,104
61	PL and Local	6,131	-	6,131	-	-	-	-	-	-	-	6,131	6,131
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		-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-	-	-	-	-	771,422	-	771,422	-	-	771,422	771,422
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	65,365	-	65,365	-	-	-	-	-	-	-	65,365	65,365
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL	-	-	-	-	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	2,668,271	2,411,508	5,079,779	-	-	771,422	-	771,422	-	3,897,104	9,748,305	9,748,305
101	TOTAL COE - Transmission	2,668,271	2,411,508	5,079,779	-	-	771,422	-	771,422	-	3,897,104	9,748,305	9,748,305
102	Distribution of Line 100	27.3716%	24.7377%	52.1094%	0.0000%	0.0000%	7.9134%	0.0000%	7.9134%	0.0000%	39.9772%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	2,668,271	2,411,508	5,079,779	969,145	-	771,422	48,498	1,789,065	-	3,897,104	10,765,947	10,765,947
104	Distribution of Line 103	24.7844%	22.3994%	47.1838%	9.0019%	0.0000%	7.1654%	0.4505%	16.6178%	0.0000%	36.1984%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-	-	-	-	-	-	-	-	-	72,341	72,341	72,341
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	72,341	72,341	72,341
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%	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	-	-	-	-	-	-	-	-	-	72,341	72,341	72,341
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

		A-7										SHEET 1 of 2	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(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	32,612	-	32,612	-	-	-	-	-	-	-	32,612	32,612
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	20,727,583	20,727,583	20,727,583
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	32,612	-	32,612	-	-	-	-	-	-	20,727,583	20,760,194	20,760,194
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 C	5,479,531	-	5,479,531	-	-	-	-	-	-	-	5,479,531	5,479,531
25	Total Category 2	5,479,531	-	5,479,531	-	-	-	-	-	-	-	5,479,531	5,479,531

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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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	-	-	-	-	-	753,531	-	753,531	-	-	753,531	753,531
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	2,341,884	196,744	2,538,628	-	-	-	-	-	-	-	2,538,628	2,538,628
54	Total Category 3	2,341,884	196,744	2,538,628	-	-	753,531	-	753,531	-	-	3,292,158	3,292,158
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	7,854,027	196,744	8,050,770	-	-	753,531	-	753,531	-	20,727,583	29,531,884	29,531,884
63	Distribution of Line 62	26.5951%	0.6662%	27.2613%	0.0000%	0.0000%	2.5516%	0.0000%	2.5516%	0.0000%	70.1871%	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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Land & Support Assets Distr	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	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	27.3716%	24.7377%	52.1094%	0.0000%	0.0000%	7.9134%	0.0000%	7.9134%	0.0000%	39.9772%	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	26.5951%	0.6662%	27.2613%	0.0000%	0.0000%	2.5516%	0.0000%	2.5516%	0.0000%	70.1871%	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)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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%
TANGIBLE ASSETS - APPORTIONMENT													
22	2680 Tangible Assets - Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
27	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
28	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
29	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	5,977	1,482	7,458	550	-	866	28	1,444	-	14,028	22,931	22,931
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	5,977	1,482	7,458	550	-	866	28	1,444	-	14,028	22,931	22,931
36	Distribution of Line 35	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	2001 TPIS Distr	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER ACCOUNTS APPORTIONMENT													
10	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	89,005	22,062	111,068	8,198	-	12,899	410	21,507	-	208,905	341,480	341,480
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	89,005	22,062	111,068	8,198	-	12,899	410	21,507	-	208,905	341,480	341,480
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	113,814	28,212	142,026	10,483	-	16,495	525	27,502	-	267,134	436,662	436,662
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	113,814	28,212	142,026	10,483	-	16,495	525	27,502	-	267,134	436,662	436,662
29	Cash Working Capital	46,111	11,430	57,540	4,247	-	6,683	213	11,142	-	108,227	176,909	176,909
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	46,111	11,430	57,540	4,247	-	6,683	213	11,142	-	108,227	176,909	176,909
32	TOTAL BLENDED CASH WORKING CAPITAL	46,111	11,430	57,540	4,247	-	6,683	213	11,142	-	108,227	176,909	176,909
	Disallowed CWC for Corporate Caps	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW APPORTIONMENT													
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	27.2848%	10.1355%	37.4203%	0.6091%	0.0000%	4.6956%	0.0305%	5.3351%	0.0000%	57.2445%	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	26.3929%	7.7428%	34.1356%	2.8876%	0.9611%	4.0950%	0.1332%	8.0769%	2.2030%	55.5845%	100.0000%	97.7970%
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	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENT													
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	-	-	-	-	-	-	-	-	-	-	-	-
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	24.7844%	22.3994%	47.1838%	9.0019%	0.0000%	7.1654%	0.4505%	16.6178%	0.0000%	36.1984%	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%	24.7377%	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	26.5951%	0.6662%	27.2613%	0.0000%	0.0000%	2.5516%	0.0000%	2.5516%	0.0000%	70.1871%	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	4,957	1,229	6,185	457	-	718	23	1,198	-	11,634	19,017	19,017
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	4,957	1,229	6,185	457	-	718	23	1,198	-	11,634	19,017	19,017
17	6120 General Support Expenses	161,765	40,098	201,863	14,899	-	23,444	746	39,089	-	379,680	620,632	620,632
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	161,765	40,098	201,863	14,899	-	23,444	746	39,089	-	379,680	620,632	620,632
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	37,591	-	-	1,881	39,473	-	-	39,473	39,473
22	6230 Transmission	105,980	95,782	201,762	-	-	30,640	-	30,640	-	154,788	387,190	387,190
23	TOTAL COE EXPENSES	105,980	95,782	201,762	37,591	-	30,640	1,881	70,113	-	154,788	426,663	426,663
24	6310 IOT Equip Expenses	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	6,190	6,190	6,190
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	6,190	6,190	6,190
29	6410 C&WF Expenses	188,672	4,726	193,398	-	-	18,102	-	18,102	-	497,924	709,424	709,424
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	188,672	4,726	193,398	-	-	18,102	-	18,102	-	497,924	709,424	709,424
33	Plant Spec Exp x/6110, 6120	294,652	100,508	395,160	37,591	-	48,741	1,881	88,214	-	658,902	1,142,276	1,142,276
34	TOTAL PLANT SPECIFIC OPERATING EXP	461,373	141,835	603,208	52,947	-	72,904	2,650	128,500	-	1,050,216	1,781,924	1,781,924

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Distr	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	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	27.3716%	24.7377%	52.1094%	0.0000%	0.0000%	7.9134%	0.0000%	7.9134%	0.0000%	39.9772%	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	26.5951%	0.6662%	27.2613%	0.0000%	0.0000%	2.5516%	0.0000%	2.5516%	0.0000%	70.1871%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	526	130	657	48	-	76	2	127	-	1,235	2,019	2,019
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	526	130	657	48	-	76	2	127	-	1,235	2,019	2,019
20	6530 Network Operations Exp	95,048	23,560	118,609	8,754	-	13,775	438	22,967	-	223,090	364,666	364,666
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	95,048	23,560	118,609	8,754	-	13,775	438	22,967	-	223,090	364,666	364,666
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ACCOUNTS 6510, 6530, 6540	95,575	23,691	119,266	8,803	-	13,851	441	23,095	-	224,325	366,685	366,685
25	6560 Depr and Amort Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets	29,323	7,269	36,592	2,701	-	4,250	135	7,086	-	68,825	112,503	112,503
27	Depr - COE - Switching	-	-	-	3,241	-	-	162	3,403	-	-	3,403	3,403
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	105,478	95,328	200,807	-	-	30,495	-	30,495	-	154,055	385,357	385,357
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	54,676	54,676	54,676
31	Depr - Cable & Wire Facilities	170,952	4,282	175,234	-	-	16,401	-	16,401	-	451,159	642,794	642,794
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	305,753	106,879	412,633	5,941	-	51,146	297	57,385	-	728,715	1,198,732	1,198,732
39	TOTAL PLANT NONSPEC OPER EXP	401,328	130,570	531,898	14,744	-	64,997	738	80,479	-	953,040	1,565,417	1,565,417

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

A-13 SHEET 1 of 2

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
Line	Description												
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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%	8.7527%	8.7527%	3.2522%	0.0000%	5.1174%	0.0000%	8.3696%	0.0000%	82.8777%	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	96	24	120	9	-	14	0	23	-	225	368	368
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	96	24	120	9	-	14	0	23	-	225	368	368
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	-	-	-	-	16,390	-	-	16,390	-	-	16,390	16,390
17	All Other:												
18	CAT 1_LBOE EU Presub	-	286	286	106	-	167	-	274	-	2,710	3,270	3,270
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	7,645	-	7,645	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	239	239	239
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 - Lmtld	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmtld	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	286	286	106	-	167	-	274	7,645	2,949	11,154	3,509

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

A-13 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
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	67.3442%	16.6932%	84.0374%	6.2027%	0.0000%	9.7599%	0.0000%	15.9626%	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	32.2981%	8.2330%	40.5311%	3.0591%	12.9985%	4.8135%	0.0000%	20.8712%	29.7938%	8.8039%	100.0000%	70.2062%
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	-	-	-	-	-	-	-	-	28,469	-	28,469	-
38	Cat 2 - CSE CABs	40,724	10,095	50,819	3,751	-	5,902	-	9,653	-	-	60,471	60,471
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	8,152	8,152	8,152
40	Total Cat 2 - CSE	40,724	10,095	50,819	3,751	-	5,902	-	9,653	28,469	8,152	97,092	68,623
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	40,724	10,381	51,105	3,857	16,390	6,069	-	26,316	37,566	11,101	126,088	88,522
43	Distribution of Line 42	32.2981%	8.2330%	40.5311%	3.0591%	12.9985%	4.8135%	0.0000%	20.8712%	29.7938%	8.8039%	100.0000%	70.2062%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	14,695	3,746	18,440	1,392	5,914	2,190	-	9,496	13,555	4,006	45,497	31,942
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	14,695	3,746	18,440	1,392	5,914	2,190	-	9,496	13,555	4,006	45,497	31,942
47	Total All Other - Cat 1, 2, 3	55,419	14,127	69,545	5,249	5,914	8,259	-	19,422	49,670	15,106	153,743	104,074
48	TOTAL SERVICES EXPENSES	55,419	14,127	69,545	5,249	22,303	8,259	-	35,812	51,122	15,106	171,585	120,463
49	TOTAL CUSTOMER OPER EXPENSES	55,514	14,150	69,665	5,258	22,303	8,273	0	35,835	51,122	15,331	171,953	120,831

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

A-14 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Big Three Expenses Distr	26.3929%	7.7428%	34.1356%	2.8876%	0.9611%	4.0950%	0.1332%	8.0769%	2.2030%	55.5845%	100.0000%	97.7970%
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)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	94,934	27,850	122,784	10,386	3,457	14,730	479	29,052	7,924	199,935	359,696	351,772
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	94,934	27,850	122,784	10,386	3,457	14,730	479	29,052	7,924	199,935	359,696	351,772
13	6720 Gen'l and Admin Expenses												
14	All Other	260,173	76,326	336,499	28,465	9,474	40,368	1,313	79,620	21,716	547,936	985,771	964,055
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	260,173	76,326	336,499	28,465	9,474	40,368	1,313	79,620	21,716	547,936	985,771	964,055
18	TOTAL CORPORATE OPER EXPENSES	355,107	104,177	459,284	38,851	12,932	55,098	1,792	108,672	29,640	747,871	1,345,467	1,315,827
19	TOTAL BLENDED CORPORATE OPER	355,107	104,177	459,284	38,851	12,932	55,098	1,792	108,672	29,640	747,871	1,345,467	1,315,827
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	16,470	4,083	20,552	1,517	-	2,387	76	3,980	-	38,657	63,189	63,189
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	3,195	792	3,987	294	-	463	15	772	-	7,500	12,259	12,259
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	19,665	4,875	24,540	1,811	-	2,850	91	4,752	-	46,156	75,448	75,448
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	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

A-15 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	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	27.3716%	24.7377%	52.1094%	0.0000%	0.0000%	7.9134%	0.0000%	7.9134%	0.0000%	39.9772%	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	26.5951%	0.6662%	27.2613%	0.0000%	0.0000%	2.5516%	0.0000%	2.5516%	0.0000%	70.1871%	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)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	1,438,923	356,678	1,795,602	132,530	-	208,537	6,632	347,700	-	3,377,317	5,520,618	5,520,618
16	COE - Switching	-	-	-	920,838	-	-	46,080	966,918	-	-	966,918	966,918
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	1,711,888	1,547,155	3,259,043	-	-	494,923	-	494,923	-	2,500,271	6,254,237	6,254,237
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	256,044	256,044	256,044
20	C&WF	6,444,793	161,442	6,606,235	-	-	618,326	-	618,326	-	17,008,471	24,233,032	24,233,032
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL ACCUMULATED DEPRECIATION	9,595,604	2,065,276	11,660,880	1,053,368	-	1,321,786	52,712	2,427,867	-	23,142,103	37,230,849	37,230,849
23	3200 Accum Depr Prop Hld	-	-	-	-	-	-	-	-	-	-	-	-
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
2018-2019

A-15 SHEET 2 of 2

		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
Line	Description												
APPORTIONMENT FACTORS													
34	2110 Support Assets Distr	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	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	27.3777%	24.7377%	52.1094%	0.0000%	0.0000%	7.9134%	0.0000%	7.9134%	0.0000%	39.9772%	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	26.5951%	0.6662%	27.2613%	0.0000%	0.0000%	2.5516%	0.0000%	2.5516%	0.0000%	70.1871%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	100.0000%	100.0000%
41	Big Three Expenses Distr	26.3929%	7.7428%	34.1356%	2.8876%	0.9611%	4.0950%	0.1332%	8.0769%	2.2030%	55.5845%	100.0000%	97.7970%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	26.0645%	6.4608%	32.5254%	2.4006%	0.0000%	3.7774%	0.1201%	6.2982%	0.0000%	61.1764%	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	290,886	72,104	362,990	26,792	-	42,157	1,341	70,289	-	682,743	1,116,022	1,116,022
56	4340 Net noncurrent Def Taxes												
57	Support Assets	29,951	7,424	37,375	2,759	-	4,341	138	7,237	-	70,297	114,909	114,909
58	COE - Switching	-	-	-	17,110	-	-	856	17,967	-	-	17,967	17,967
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	77,793	70,307	148,101	-	-	22,491	-	22,491	-	113,620	284,211	284,211
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	144,367	3,616	147,983	-	-	13,851	-	13,851	-	380,999	542,833	542,833
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	252,111	81,348	333,459	19,869	-	40,682	994	61,546	-	564,916	959,920	959,920
65	4360 Other Deferred Credits - Net	10,367	2,570	12,937	955	-	1,502	48	2,505	-	24,333	39,775	39,775
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	-	-	-	-	-	-	-	-	-	-	-	-