

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
1. Plant in Service	Part 69, Form 1, Ln 18	19,641,116	1,026,263	3,139,772	0	161,093	2,910,501	3,915,085	0	0	30,793,830	93,590,302
2. Plant Under Construction	Part 69, Form 1, Ln 20	76,021	3,972	12,152	0	624	11,265	15,153	0	0	119,187	362,240
3. Net Investment	Part 69, Form 2, Ln 43	3,094,456	171,837	95,759	0	10,441	405,996	209,508	0	0	3,987,997	13,427,460
4. Rate of Return	Authorized Rate of Return	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000	0.1050000		
5. Return	(Line 3 x 4)	324,918	18,043	10,055	0	1,096	42,630	21,998	0	0	418,740	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	324,918	18,043	10,055	0	1,096	42,630	21,998	0	0	418,740	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(961)	(50)	(154)	0	(8)	(142)	(192)	0	0	(1,507)	(4,583)
11. Subject to FIT	(Lines 5-8-9-10)	325,879	18,093	10,209	0	1,104	42,772	22,190	0	0	420,247	
12. Federal Income Tax @ 26.58228%		86,626	4,810	2,714	0	293	11,370	5,899	0	0	111,711	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	412,505	22,903	12,923	0	1,397	54,142	28,089	0	0	531,958	
15. State Income Tax @ 4.16667%		17,188	954	538	0	58	2,256	1,170	0	0	22,165	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	428,732	23,807	13,307	0	1,447	56,256	29,067	0	0	552,616	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	2,433,864	88,255	349,277	8,947	21,619	282,509	507,183	0	0	3,691,654	10,313,780
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	0	0								0	
19. Subtotal	(Lines 16+17+18)	2,862,596	112,062	362,584	8,947	23,066	338,765	536,250	0	0	4,244,270	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	2,862,596	112,062	362,584	8,947	23,066	338,765	536,250	0	0	4,244,270	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,862,596	112,062	362,584	8,947	23,066	338,765	536,250	0	0	4,244,270	

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	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	2,862,596	112,062	362,584	8,947	23,066	338,765	536,250	0	0	4,244,270	
24. Adjustment for Line Port Re-allocation	Frozen Amt	53,072		(53,072)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						(23,066)					(23,066)	
26. Subtotal	(Lines 23+24+25)	2,915,668	112,062	309,512	8,947	0	338,765	536,250	0	0	4,221,204	
27. Frozen TIC Revenue		7,467	0	230	23	99	608	0	0	0	10,000	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		2,923,135	112,062	309,742	8,970	99	339,373	536,250	0	0	4,229,631	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		60,539	0	Total Switched Access Adjustment			608	0	0	0		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		5,045	0				51	0	0	0		

PART 69

Ln	Acct	Description	Allocation	Total Interstate	Common Line CAF BLS				Switched Access			Special Access	B&C	IX	WBI		
					CAF BLS Voice	Data Only Loop	Pay / Other	Local Sw	Information	Transport					Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport
1	2111	Land	L10	113,525	72,409	3,783	0	11,575	0	594	10,730			0	14,433	0	0
2		General Support	L10	2,725,052	1,738,110	90,818	0	277,849	0	14,256	257,560			0	346,459	0	0
2a		General Purpose Computer	L180a	0	0	0	0	0	0	0	0		0	0	0	0	0
3	2110	Land & General Support	L1-2	2,838,577	1,810,519	94,601	0	289,424	0	14,850	268,290		0	0	360,892	0	0
4	2210	COE - Switching	L48	2,850,348				2,850,348		0				0			0
5	2220	COE - Operator Systems	L53	0				0	0	0				0			0
6	2230	COE - Transmission	L63	6,257,768	1,866,213	18,220		0	0	132,025	687,117			0	3,554,193	0	0
7		Total COE	L4-6	9,108,116	1,866,213	18,220		2,850,348	0	132,025	687,117			0	3,554,193	0	0
8	2310	Information Orig/Term	L69	0	0		0										
9	2410	Cable & Wire Facilities	L76	18,847,137	15,964,383	913,442		0	0	14,218	1,955,094			0	0	0	0
10		Total COE, IOT & C&WF	L7-9	27,955,253	17,830,596	931,662	0	2,850,348	0	146,243	2,642,211			0	3,554,193	0	0
11		COE, IOT & C&WF (excl CL,B&C,IX)	L10 Less CL,B&C,IX	10,124,657		931,662		2,850,348	0	146,243	2,642,211				3,554,193	0	0
12		Total GSF, COE, IOT, C&WF	L3,10	30,793,830	19,641,115	1,026,263	0	3,139,772	0	161,093	2,910,501		0	0	3,915,085	0	0
13		GSF, COE, IOT, C&WF (CL, LS, TR only)	L12 Less Inf, Spl, B&C, IX	22,941,981	19,641,115		0	3,139,772		161,093							
14	2680	Capital Leases	L83	0	0	0	0	0	0	0	0		0	0	0	0	0
15	2680	Leasehold Improvements	L12	0	0	0	0	0	0	0	0		0	0	0	0	0
16	2680	Amortizable Tangibles	L14-15	0	0	0	0	0	0	0	0		0	0	0	0	0
17	2690	Intangibles	L12	0	0	0	0	0	0	0	0		0	0	0	0	0
18	2001	Plant In Service	L3,10,16,17	30,793,830	19,641,115	1,026,263	0	3,139,772	0	161,093	2,910,501		0	0	3,915,085	0	0
19	2002	Prop Held For Future Use	L18	0	0	0	0	0	0	0	0		0	0	0	0	0
20	2003	Plant Under Construction	L18	119,187	76,021	3,972	0	12,152	0	624	11,265		0	0	15,153	0	0
21	2005	Plant Acquisition Adjustment	L18	0	0	0	0	0	0	0	0		0	0	0	0	0
22	1220	Material & Supplies	L12	21,052	13,428	702	0	2,146	0	110	1,990		0	0	2,677	0	0
23	1402	Class B RTB Stock	L12	0	0	0	0	0	0	0	0		0	0	0	0	0
24	1410	Other Noncurrent Assets	L12	0	0	0	0	0	0	0	0		0	0	0	0	0
25	1438	Deferred Maint & Retirements	L90	0	0	0	0	0	0	0	0		0	0	0	0	0
26	1439	Def Non-Capital Equal Access	Direct	0				0									
27	1500	Other Jurisdictional Assets	L12	0	0	0	0	0	0	0	0		0	0	0	0	0

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Citizens Telephone Company
Study No.: 230473

Attachment #2

28	CWC Cash Working Capital	L12	110,779	70,658	3,692	0	11,295	0	580	10,470	0	0	14,084	0	0
28a	CWC Disallowed for Corporate Cap	Input 13	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3100 Depreciation Reserve	L97	24,995,025	15,391,650	794,077	0	2,859,426	0	141,180	2,333,350	0	0	3,475,342	0	0
30	3200 Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3410 Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3420 Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3400 Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3500 Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
35	3600 Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Total Reserves	L29,30,33-35	24,995,025	15,391,650	794,077	0	2,859,426	0	141,180	2,333,350	0	0	3,475,342	0	0
37	4040 Customer Deposits	L12	2,445	1,559	81	0	249	0	13	231	0	0	311	0	0
38	4100 Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0	0
39	4310 Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	2,059,381	1,313,556	68,634	0	209,931	0	10,773	194,649	0	0	261,838	0	0
41	4360 Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
42	4370 Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Net Investment	L18-28a Less L36-42	3,987,997	3,094,457	171,837	0	95,759	0	10,441	405,996	0	0	209,508	0	0
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	3,879,663	3,025,358	168,226	0	84,713	0	9,874	395,757	0	0	195,735	0	0

Central Office Switching - Acct 2210

45	2210	Cat 2 - Tandem Switching	Alloc 1	0	0	0	0	0
46	2210	Cat 3 - Local Switching	Direct	2,850,348	2,850,348			
47	2210	Cat 5 - Equal Access	Direct	0	0			
48		Total 2210	L45-47	2,850,348	2,850,348	0	0	0

Central Office Operator Systems - Acct 2220

2220		Cat 1 - Operator Systems						
49		Intercept Boards	Direct	0	0			
50		Information Boards	Direct	0	0			
51		Service Observing Boards	L54	0	0	0	0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0	
53		Total 2220	L49-52	0	0	0	0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,850,348	2,850,348	0	0	0

Central Office Transmission - Acct 2230

55	2230	Cat 4.11 - WBI Loop	Alloc 2	3,572,413	18,220			3,554,193		
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0		0				
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0			0			
58	2230	Cat 4.13 - Exch Ln Circuit	L70	1,875,668	1,866,213		9,455			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0				0		
60	2230	Cat 4.22 - Wideband Special	L73	673,746		0	673,746			
60a	2230	Cat 4.22 - WBI Transport	Alloc 3	0					0	0
61	2230	Cat 4.23 - IX Cct - Other	Alloc 4	135,941	0	0	132,025	3,916	0	0
62	2230	Cat 4.3 - Host / Remote	L75	0			0			
63		Total 2230	L55-62	6,257,768	1,866,213	18,220	0	0	132,025	687,117
								0	3,554,193	0

Attachment #2

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0	0	0	0	0	0	0	0
79	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0	0
80	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0		0							
82	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
83	Total	2681	L77-82	0	0	0	0	0	0	0	0	0	0	0

Deferred Maint & Retirements Acct 1438

84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0	0	0	0	0	0	0	0
86	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0	0
87	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0		0							
89	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	2,459,652	1,568,831	81,973	0	250,789	0	12,868	232,476	0	0	312,716	0	0
92	2210	COE - Switching	L4	2,608,637				2,608,637		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	5,568,347	1,660,612	16,213		0	0	117,480	611,417		0	3,162,626	0	0
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	14,358,389	12,162,209	695,891		0	0	10,832	1,489,457		0	0	0	0
97	Total	3100	L91-96	24,995,025	15,391,652	794,077	0	2,859,426	0	141,180	2,333,350	0	0	3,475,342	0	0

Net Current Deferred Operating Income Taxes - Acct 4100

98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0		0			0	0
100	2220	COE - Operator Systems	L5	0			0	0		0			0	0
101	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
102	2310	Information Orig /Term	L8	0	0		0							
103	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

105	2110	General Support Facilities	L2+L2a	182,920	116,671	6,096	0	18,651	0	957	17,289	0	0	23,256	0	0
106	2210	COE - Switching	L4	191,280				191,280		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	420,065	125,273	1,223		0	0	8,862	46,124		0	238,582	0	0
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	1,265,116	1,071,611	61,315		0	0	954	131,236		0	0	0	0
111	Total 4340		L105-110	2,059,381	1,313,555	68,634	0	209,931	0	10,773	194,649	0	0	261,838	0	0

Plant Specific Expenses

112	6110	Network Support	L12	21,410	13,656	714	0	2,183	0	112	2,024	0	0	2,722	0	0
113	6120	General Support	L3	200,660	127,986	6,687	0	20,459	0	1,050	18,966	0	0	25,512	0	0
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	44,504				44,504		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	212,617	63,407	619		0	0	4,486	23,346		0	120,759	0	0
118	Total COE		L114-117	257,121	63,407	619		44,504	0	4,486	23,346		0	120,759	0	0
119	6310	IOT - Other	L67	0			0									
120	6310	IOT - Customer Premise Equip	L68	0	0											
121	Total 6310		L119-120	0	0		0			0						
122	6410	Cable & Wire Facilities	L76	280,711	237,775	13,605		0	0	212	29,119		0	0	0	0
123	Total Plant Specific		L112,113,118,121-122	759,902	442,824	21,625	0	67,146	0	5,860	73,455	0	0	148,993	0	0

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	8,181	5,218	273	0	834	0	43	773	0	1,040	0	0
125	6530	Network Operations	L10	431,791	275,408	14,390	0	44,026	0	2,259	40,811	0	54,897	0	0
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	423,673	423,673										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	66,480	42,403	2,216	0	6,778	0	348	6,283	0	8,452	0	0
128		Dep - COE Switching	L4	149,530				149,530		0		0			0
129		Dep - COE Operator	L5	0				0	0	0		0			0
130		Dep - COE Transmission	L6	375,312	111,927	1,093		0	0	7,918	41,210	0	213,164	0	0
131		Dep - IOT	L8	0	0		0				0				0
132		Dep - Cable & Wire Facilities	L9	648,990	549,724	31,454		0	0	490	67,323	0	0	0	0
133		Total 6561	L127-132	1,240,312	704,054	34,763	0	156,308	0	8,756	114,816	0	221,616	0	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,103,957	1,408,353	49,426	0	201,168	0	11,058	156,400	0	277,553	0	0

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	23,816	15,190	794	0	2,428	0	125	2,251	0	3,028	0	0
140	6621	<u>Operator</u>	Alloc 7	0				0	0			0		0	0
141		Outside Operator Services	Alloc 8	0				0	0			0		0	0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	6,211				6,211							

6623 <u>Commercial Operations</u>									
<u>Cat 1 - Local Business Office</u>									
End User Service Order Processing									
143	Presubscription	L13	136,375	116,754	0	18,664	958		
144	Message Tel	Direct	14,515					14,515	
145	Private Line	Direct	0					0	
146	Total	L143-145	150,890	116,754	0	18,664	958	14,515	
End User Payment and Collection									
147	Message Tel	Direct	69,454					69,454	
148	Private Line	Direct	0					0	
149	EUCL	Direct	27,752	27,752					
150	Total	L147-149	97,206	27,752				69,454	
End User Billing Inquiry									
151	Message Tel	Direct	14,576					14,576	
152	Private Line	Direct	0					0	
153	EUCL	Direct	0	0					
154	Total	L151-153	14,576	0				14,576	
IXC Service Order Processing									
155	Message Tel	L13	0	0	0	0	0		
156	Private Line	Direct	0					0	
157	Billing & Collection	Direct	0					0	
158	Total	L155-157	0	0	0	0	0	0	0
IXC Payment and Collection									
159	Message Tel	L13	6,190	5,299	0	847	43		
160	Private Line	Direct	782					782	
161	Billing & Collection	Direct	650					650	
162	Total	L159-161	7,622	5,299	0	847	43	782	650
IXC Billing Inquiry									
163	Message Tel	L13	0	0	0	0	0		
164	Private Line	Direct	0					0	
165	Billing & Collection	Direct	0					0	
166	Total	L163-165	0	0	0	0	0	0	0
167	Future Use								
168	Total Category 1	L146,150,154,158,162,166	270,294	149,805	0	19,511	1,001	782	99,195

<u>Cat 2 - Revenue Accounting</u>													
169	Message Processing	Direct	16,584								16,584		
170	OB&C - Expense	Direct	53,485								53,485		
171	Future Use												
172	Future Use												
173	Carrier Access Billing	L11	30,787		2,833		8,667	0	445	8,034		10,808	0
174	Subscriber Line Charge	Direct	9,438	9,438									0
175	Total Category 2	L169-174	110,294	9,438	2,833		8,667	0	445	8,034	70,069	10,808	0
176	Subtotal Customer Services	L140-142,168,175	386,799	159,243	2,833	0	28,178	6,211	1,446	8,816	169,264	0	0
<u>Category 3 - Other Commercial</u>													
177	Total Category 3	L176	67,825	27,923	497	0	4,941	1,089	254	1,546	29,680	0	0
178	Total Customer Services	L176-177	454,624	187,166	3,330	0	33,119	7,300	1,700	10,362	198,944	0	0
179	Total Customer Operations	L139,178	478,440	202,356	4,124	0	35,547	7,300	1,825	12,613	198,944	0	0
180	Total Big Three Expenses	L123-126,179 (less L114)	2,101,987	1,349,479	40,412	0	147,553	7,300	9,987	127,652	198,944	0	0
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	1,644,279	1,042,671	31,720	0	98,031	6,211	7,445	102,083	168,614	0	0
<u>Corporate Operations Expenses</u>													
181 6710	Executive & Planning	L180	36,845	23,655	708	0	2,586	128	175	2,238	3,487	0	0
182 6720	General & Administrative	L180	437,495	280,872	8,411	0	30,711	1,519	2,079	26,569	41,407	0	0
182a	Disallowed Corp Operations Exp	L180	0	0	0	0							
183	Total Corporate Operations	L181-182	474,340	304,527	9,119	0	33,297	1,647	2,254	28,807	44,894	0	0
184	Total Operating Expenses	L123,138,179,183	3,816,639	2,358,060	84,294	0	337,158	8,947	20,997	271,275	243,838	0	0

Operating Taxes

185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	117,609	75,014	3,920	0	11,992	0	615	11,116	0	0	14,953
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	3,934,248	2,433,074	88,214	0	349,150	8,947	21,612	282,391	243,838	0	507,025

Tax Adjustments

189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0	0
190		Future Use												
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(1,507)	(961)	(50)	0	(154)	0	(8)	(142)	0	0	(192)
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(1,507)	(961)	(50)	0	(154)	0	(8)	(142)	0	0	(192)
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,244	793	41	0	127	0	7	118	0	0	158

Rent Revenues Account 5240

201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0	0	0	0	0	0	0	0
203	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0	0
204	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
205	2310	Information Orig /Term	L8	0	0		0							
206	2410	Cable & Wire Facilities	L9	0	0	0	0		0	0		0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	3,935,492	2,433,867	88,255	0	349,277	8,947	21,619	282,509	243,838	0	507,183

PART 36

[illegible]

Plant Date: 6/30/2019

Expense Date: 12 Mo. Ending 6/30/2019

Citizens Telephone Company

Study No.: 230473

Attachment #3

25 CWC Cash Working Capital	L189	278,429	92,688	18,091	0	0	16,749	85	25,345	1,520	0	123,951
26 3100 Depreciation Reserve	L102	74,612,160	18,392,256	6,602,769	0	0	4,307,046	31,490	6,174,986	577,905	0	38,525,708
27 3200 Res - Prop Held for Future U	L16	0	0	0	0	0	0	0	0	0	0	0
28 3400 Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29 3400 Res - Leasehold Improvment	L13	0	0	0	0	0	0	0	0	0	0	0
30 3500 Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31 3600 Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32 Total Reserves	L 26-31	74,612,160	18,392,256	6,602,769	0	0	4,307,046	31,490	6,174,986	577,905	0	38,525,708
33 4040 Customer Deposits	L15	7,431	1,822	623	0	0	434	3	619	57	0	3,873
34 4100 Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35 4310 Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36 4340 Non-Current Def Oper Taxes	L116	6,259,028	1,534,260	525,121	0	0	365,281	2,613	521,787	47,764	0	3,262,202
37 4360 Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38 4370 Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39 Net Investment	L15-25 Less L32-38	13,427,460	3,212,975	775,022	0	0	831,849	5,219	1,166,970	93,245	(1)	7,342,180
40 Total 2001 Less 2690	L 3, 10, 13	93,590,302	22,941,980	7,851,850	0	0	5,461,958	39,061	7,802,182	714,198	(1)	48,779,074
41 Total 2001 Less Associated R	L15-19,24 Less L32,36-38	13,156,462	3,122,109	757,554	0	0	815,534	5,137	1,142,244	91,782	(1)	7,222,102
Central Office Switching - Acct 2210												
42 2210 Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0
43 2210 Cat 3 - Local Switching	Alloc 3	5,539,960	2,850,348	0	0	170,559	0	382,900	0	0	0	2,136,153
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	5,539,960	2,850,348	0	0	170,559	0	382,900	0	0	0	2,136,153

Central Office Operator Systems - Acct 2220

2220 Cat 1 - Operator Systems											
46	Intercept Boards	Alloc 24	0	0	0	0	0	0	0	0	0
47	Information Boards	Alloc 47	0	0	0	0	0	0	0	0	0
48	Service Observing Boards	Alloc 67	0	0	0	0	0	0	0	0	0
49	Other Boards	Alloc 1	0	0	0	0	0	0	0	0	0
50	Total 2220	L46-49	0	0	0	0	0	0	0	0	0

Central Office Transmission - Acct 2230

51	2230	Cat 4.11	- WBI Loop	Alloc 4	3,572,413		3,572,413		0		0		0		0
52	2230	Cat 4.121	- Exch Trunk EAS	Alloc 5	0								0		0
53	2230	Cat 4.122	- Exch Trunk Toll	Alloc 6	0	0		0		0			0		0
54	2230	Cat 4.123	- Exch Trunk Spl	Alloc 7	0		0		0		0		0		0
55	2230	Cat 4.13	- Exch Ln Circuit	Alloc 8	7,478,359	1,866,213	9,455	0	0	498,107	675	693,821	3,377	0	4,406,711
56	2230	Cat 4.21	- IX Cct - Other Co	Alloc 9	0	0	0	0	0						0
57	2230	Cat 4.22	- Wideband Special	Alloc 10	903,106	0	673,746	0	0	0	9,557	0	205,469	0	14,334
57a	2230	Cat 4.22	- WBI Transport	Alloc 7	0		0		0		0		0		0
58	2230	Cat 4.23	- IX Cct - Other	Alloc 11	227,821	132,025	3,916	0	0	25,988	356	64,113	1,424	(1)	(0)
59	2230	Cat 4.3	- Host Remote	Alloc 12	0	0		0		0		0		0	0
60	Total 2230				L51-59	12,181,699	1,998,238	4,259,530	0	0	524,095	10,588	757,934	210,270	(1) 4,421,045

Information Origination / Termination - Acct 2310

61	2351	Cat 1 - Pub Tel (Less Coinles	Alloc 14	0	0	0	0	0	0	0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0	0	0	0	0	0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0	0	0	0	0	0	0
64		Total Category 1	L61-63	0	0	0	0	0	0	0	0
65		Cat 2 - Customer Premise	Alloc 16	0		0		0		0	0
66		Total 2310	L64-65	0	0	0	0	0	0	0	0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	63,973,079	15,964,383	80,884	0	0	4,261,021	5,777	5,935,238	28,887	0	37,696,889
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	0									0	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	913,442		913,442		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	0		0		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	2,329,840	0	1,873,382	0	0	0	19,019	0	408,911	0	28,528
72	2410	Cat 3 - IX C&WF	Alloc 18	25,120	14,218	828	0	0	2,799	76	6,904	295	(0)	0
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0	0	0		0		0	0
74		Total 2410	L67-73	67,241,481	15,978,601	2,868,536	0	0	4,263,820	24,872	5,942,142	438,093	(0)	37,725,417

Tangible Assets - Capital Leases - Acct 2680

75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	0	0	0	0	0	0	0	0	0	0	0

Deferred Maint & Retirements Acct 1438

89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Citizens Telephone Company
Study No.: 230473

Attachment #3

96	2110	General Support Facilities	L3	7,475,513	1,832,487	627,165	0	0	436,273	3,120	623,198	57,047	0	3,896,222	
97	2210	COE - Switching	L4	5,070,168	2,608,637		0		156,095		350,430		0	1,955,006	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	10,839,636	1,778,091	3,790,256	0	0	466,355	9,422	674,432	187,104	0	3,933,976	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	51,226,843	12,173,041	2,185,348	0	0	3,248,323	18,948	4,526,926	333,754	0	28,740,504	
102	Total 3100			L96-101	74,612,160	18,392,256	6,602,769	0	0	4,307,046	31,490	6,174,986	577,905	0	38,525,708

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	555,942	136,279	46,641	0	0	32,445	232	46,346	4,242	0	289,756	
111	2210	COE - Switching	L4	371,774	191,280		0		11,446		25,696		0	143,352	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	817,720	134,136	285,929	0	0	35,181	711	50,878	14,115	0	296,771	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	4,513,592	1,072,565	192,551	0	0	286,209	1,670	398,867	29,407	0	2,532,323	
116	Total 4340			L110-115	6,259,028	1,534,260	525,121	0	0	365,281	2,613	521,787	47,764	0	3,262,202

Plant Specific Expenses

117	6110	Network Support	L3	65,073	15,951	5,459	0	0	3,798	27	5,425	497	0	33,916	
118	6120	General Support	L3	609,857	149,495	51,165	0	0	35,591	255	50,841	4,654	0	317,856	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	86,591	23,691	20,813	0	0	3,394	52	5,574	1,027	0	32,040	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	413,690	113,184	99,433	0	0	16,216	247	26,631	4,908	0	153,070	
123	Total COE			L119-122	500,281	136,875	120,246	0	0	19,610	299	32,205	5,935	0	185,110
124	6310	IOT - Other	L64	0	0		0		0		0		0	0	
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0	
126	Total 6310			L124-125	0	0			0		0		0	0	
127	6410	Cable & Wire Facilities	L9	1,001,501	237,987	42,724	0	0	63,506	370	88,503	6,525	0	561,886	
128	Total Plant Specific			L117,118,123,126-127	2,176,712	540,308	219,594	0	0	122,505	951	176,974	17,611	0	1,098,768

Plant Non-Specific Expenses

129	6510	Other Prop Plant & Equip	L15	24,866	6,095	2,086	0	0	1,451	10	2,073	190	0	12,960
130	6530	Network Operations	L10	1,312,322	321,692	110,099	0	0	76,588	548	109,402	10,014	0	683,980
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	423,673	423,673		0		0		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	202,051	49,529	16,951	0	0	11,792	84	16,844	1,542	0	105,309
133		Dep - COE Switching	L4	290,628	149,530		0		8,948		20,087		0	112,063
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	730,602	119,845	255,467	0	0	31,433	635	45,457	12,611	0	265,154
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,315,420	550,214	98,776	0	0	146,822	856	204,614	15,085	0	1,299,052
138		Total 6561	L132-137	3,538,701	869,118	371,194	0	0	198,995	1,575	287,002	29,238	0	1,781,578
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	5,299,562	1,620,578	483,379	0	0	277,034	2,133	398,477	39,442	0	2,478,518

Customer Operations Expenses

144	6610	Marketing	Alloc 43	78,867	23,816	0	0	0	7,556	0	12,203	0	0	35,292
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	9,215	0		0		0		0		0	9,215
	6622	Directory												
147		Classified	Alloc 22	23,812										23,812
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	27,508	6,211		0		1,287		3,024		0	16,986
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	51,320	6,211	0	0	0	1,287	0	3,024	0	0	40,798

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Citizens Telephone Company
Study No.: 230473

Attachment #3

6623 <u>Commercial Operations</u>												
<u>Cat 1 - Local Business Office</u>												
End User service order processing												
152	Presubscription	Alloc 26	136,375	136,375								0
153	Directory Advertising	Alloc 27	224									224
154	All other	Alloc 28	129,737	14,515	0	0	0	1,013	0	3,489	0	110,720
155	End User payment & collecti	Alloc 21	287,178	97,206	0	0	0	14,489	0	45,070	66	130,347
156	End User billing inquiry	Alloc 30	131,112	14,576	0	0	0	3,501	0	14,577	0	98,458
157	IXC service order processing	Alloc 32	24,377	0	0	0	0	24,377	0	0	0	0
158	IXC payment and collection	Alloc 33	11,178	6,840	782	0	0	3,402	51	103	0	0
159	IXC billing inquiry	Alloc 34	1,010	0	0	0	0	1,010	0	0	0	0
160 Future Use												
161	Total Category 1	L152-160	721,191	269,512	782	0	0	47,792	51	63,239	66	339,749

<u>Cat 2 - Revenue Accounting</u>													
162	Message Processing	Alloc 36	77,679	16,584	0	0	5,693	55,402	0	0			
163	OB&C - Expense	Alloc 38	179,329	53,485	0	0	31,461	31,461	0	62,922			
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	61,575	30,788	0	0	15,394	15,394				0	
168	Subscriber Line Charge	Alloc 29	9,438	9,438	0	0	0	0				0	
169	Total Category 2	L162-168	328,021	110,295	0	0	52,548	0	102,257	0	0	62,922	
170	Subtotal Categories 1 & 2	L161,169	1,049,212	379,807	782	0	0	100,340	51	165,496	66	0	402,671
<u>Category 3 - Other Commercial</u>													
171	Telcom Relay Service	Alloc 45	67,825	67,825	0	0	0	0				0	
172	Other	L170	0	0	0	0	0	0	0	0	0	0	
173	Total Commercial Operation	L170-172	1,117,037	447,632	782	0	0	100,340	51	165,496	66	0	402,671
174	Total Customer Operations	L144-146,151,173	1,256,439	477,659	782	0	0	109,183	51	180,723	66	0	487,976
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,070,543	1,174,213	273,851	0	0	268,887	1,268	410,833	22,540	0	1,918,952
<u>Corporate Operations Expenses</u>													
176	6710 Executive & Planning	L175	103,573	29,877	6,968	0	0	6,842	32	10,453	574	0	48,827
177	6720 General & Administrative												
177	Other Direct	Alloc 46	51,742	51,742	0	0	0	0	0	0	0	0	
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	1,084,360	312,801	72,952	0	0	71,629	338	109,443	6,004	0	511,193
180	Total 6720	L177-179	1,136,102	364,543	72,952	0	0	71,629	338	109,443	6,004	0	511,193
181	Total Corporate Operations	L176,180	1,239,675	394,420	79,920	0	0	78,471	370	119,896	6,578	0	560,020
182	Total Operating Expenses	L128,143,174,181	9,972,388	3,032,965	783,675	0	0	587,193	3,505	876,070	63,697	0	4,625,282

Plant Date: 6/30/2019
Expense Date: 12 Mo. Ending 6/30/2019

Citizens Telephone Company
Study No.: 230473

Attachment #3

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	327,233	80,215	27,454	0	0	19,097	137	27,280	2,497
185	7240	Ad Valorem Taxes - Direct	Alloc 40	9,940	9,940	0	0	0	0	0	0	0
186		Total 7240	L184-185	337,173	90,155	27,454	0	0	19,097	137	27,280	2,497
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	10,309,561	3,123,120	811,129	0	0	606,290	3,642	903,350	66,194
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	6,770,860	2,254,002	439,935	0	0	407,295	2,067	616,348	36,956

Tax Adjustments

190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0
191		Future Use										
192		Total	L190-191	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(4,583)	(1,123)	(384)	0	0	(267)	(2)	(382)	(35)
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(4,583)	(1,123)	(384)	0	0	(267)	(2)	(382)	(35)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	4,219	1,001	243	0	0	262	2	366	29

Rent Revenues Account 5240

202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
204	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	10,313,780	3,124,121	811,372	0	0	606,552	3,644	903,716	66,223

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total Company	Message	InterLATA P/L	IntraLATA P/L	InterLATA P/L	IntraLATA P/L	Local P/L	Total P/L	
1 Loops	11,073	11,053	14	0	1	5	0	20	
2 Circuits	640	624	11	0	1	4	0	16	
3 Circuit Miles	2,639	2,513	87	0	8	31	0	126.00	
4 Wideband Channels for COE Category 4.22	189	0	141	0	2	43	3	189	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	245	0	197	0	2	43	3	245	

COMMERCIAL ALLOCATORS

	Total Company	Interstate Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate InterLATA P/L	Intrastate IntraLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	493,585	105,379		0		36,174		352,032		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	817,599	246,894	0	0	0	78,334	0	126,505	0	0	365,866
15 OB&C Expense	179,329	53,485		0		31,461		31,461		0	62,922

FIXED CHARGES / TAXES

	Total Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	4,219
20 FIT Adjustment - Addbacks	4,583
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

	Total Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000
28 WBI Voice Data Lines	Prior Year 5,385 Current Year 4,954 Average 5,170 Percentage 0.994900
29 WBI Data Only Lines	25 28 27 0.005100
30 Total	5,410 4,982 5,196 1.000000

TRAFFIC FACTORS

[illegible]

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
1. Plant in Service	Part 69, Form 1, Ln 18	19,043,716	1,490,253	2,455,983	0	149,142	3,199,641	3,538,127	0	0	29,876,862	90,216,413
2. Plant Under Construction	Part 69, Form 1, Ln 20	95,732	7,492	12,346	0	750	16,085	17,786	0	0	150,191	453,519
3. Net Investment	Part 69, Form 2, Ln 43	3,915,938	312,402	73,741	0	21,210	625,382	474,506	0	0	5,423,179	17,364,509
4. Rate of Return	Authorized Rate of Return	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500	0.1087500		
5. Return	(Line 3 x 4)	425,858	33,974	8,019	0	2,307	68,010	51,603	0	0	589,771	
6. AFUDC	Part 69, Form 10, Ln 192	0	0	0	0	0	0	0	0	0	0	0
7. Net Return	(Lines 5 - 6)	425,858	33,974	8,019	0	2,307	68,010	51,603	0	0	589,771	
8. Fixed Charges	Part 69, Form 10, Ln 199	0	0	0	0	0	0	0	0	0	0	0
9. Investment Tax Credit	Part 69, Form 10, Ln 191	0	0	0	0	0	0	0	0	0	0	0
10. Other FIT Adjustments	Part 69, Form 10, Ln 195	(966)	(76)	(125)	0	(8)	(163)	(180)	0	0	(1,518)	(4,583)
11. Subject to FIT	(Lines 5-8-9-10)	426,824	34,050	8,144	0	2,315	68,173	51,783	0	0	591,289	
12. Federal Income Tax @ 53.84615%		229,828	18,335	4,385	0	1,247	36,709	27,883	0	0	318,386	
13. Other SIT Adjustments	Part 69, Form 10, Ln 198	0	0	0	0	0	0	0	0	0	0	0
14. Subject to SIT	(Lines 11+12-13)	656,652	52,385	12,529	0	3,562	104,882	79,666	0	0	909,675	
15. State Income Tax @ 4.16667%		27,361	2,183	522	0	148	4,370	3,319	0	0	37,903	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	683,047	54,492	12,926	0	3,702	109,089	82,805	0	0	946,060	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	2,433,141	132,545	290,630	8,807	19,868	308,944	451,360	0	0	3,645,295	10,142,351
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	0	0								0	
19. Subtotal	(Lines 16+17+18)	3,116,188	187,037	303,556	8,807	23,570	418,033	534,165	0	0	4,591,355	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	3,116,188	187,037	303,556	8,807	23,570	418,033	534,165	0	0	4,591,356	
22. Psc Fee @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	3,116,188	187,037	303,556	8,807	23,570	418,033	534,165	0	0	4,591,356	

SUMMARY DEVELOPMENT OF INTERSTATE REVENUE REQUIREMENT
CALCULATED AT AUTHORIZED RATE OF RETURN

	Source	Common Line		Traffic Sensitive				WBI			Total Access	Total Company
		CAF BLS Voice	CAF BLS Data Only Loop	Local Switching	Information	Transport	Special Access	Voice-Data WBI Loop	Voice-Data WBI Transport	Data Only WBI Transport		
23. Total Revenue Requirement Excluding - (MAG Shift)	(Lines 21+22)	3,116,188	187,037	303,556	8,807	23,570	418,033	534,165	0	0	4,591,356	
24. Adjustment for Line Port Re-allocation	Frozen Amt	53,072		(53,072)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						(23,570)					(23,570)	
26. Subtotal	(Lines 23+24+25)	3,169,260	187,037	250,484	8,807	0	418,033	534,165	0	0	4,567,786	
27. Frozen TIC Revenue		7,467	0	230	23	99	608	0	0	0	10,000	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		3,176,727	187,037	250,714	8,830	99	418,641	534,165	0	0	4,576,213	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		60,539	0	Total Switched Access Adjustment			608	0	0	0		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		5,045	0		(76,290)		51	0	0	0		
					(6,358)							

Plant Date: 12/31/2017
Expense Date: 12 Mo. Ending 12/31/2017

Citizens Telephone Company
Study No.: 230473

Attachment #5

28	CWC Cash Working Capital	L12	118,912	75,795	5,931	0	9,775	0	594	12,735	0	0	14,082	0	0
28a	CWC Disallowed for Corporate Cap	Input 13	0	0	0	0	0	0	0	0	0	0	0	0	0
29	3100 Depreciation Reserve	L97	23,033,233	14,223,777	1,107,177	0	2,266,700	0	120,745	2,422,009	0	0	2,892,825	0	0
30	3200 Res - Prop Held for Future Use	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
31	3410 Res - Capital Leases	L14	0	0	0	0	0	0	0	0	0	0	0	0	0
32	3420 Res - Leasehold Improvements	L15	0	0	0	0	0	0	0	0	0	0	0	0	0
33	3400 Res - Tangible Assets	L31-32	0	0	0	0	0	0	0	0	0	0	0	0	0
34	3500 Res - Intangible	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
35	3600 Res - Plant Acquisiton Adj	L21	0	0	0	0	0	0	0	0	0	0	0	0	0
36	Total Reserves	L29,30,33-35	23,033,233	14,223,777	1,107,177	0	2,266,700	0	120,745	2,422,009	0	0	2,892,825	0	0
37	4040 Customer Deposits	L12	1,507	961	75	0	124	0	8	161	0	0	178	0	0
38	4100 Current Deferred Op Taxes	L104	0	0	0	0	0	0	0	0	0	0	0	0	0
39	4310 Other Long Term Liabilities	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
40	4340 Non-Current Def Oper Taxes	L111	1,731,413	1,102,210	86,185	0	141,104	0	8,739	185,553	0	0	207,622	0	0
41	4360 Other Deferred Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
42	4370 Oth Juris Liab & Def Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Net Investment	L18-28a Less L36-42	5,423,180	3,915,939	312,402	0	73,741	0	21,210	625,382	0	0	474,506	0	0
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	5,305,775	3,841,105	306,546	0	64,090	0	20,624	612,808	0	0	460,602	0	0

Plant Date: 12/31/2017
Expense Date: 12 Mo. Ending 12/31/2017

Citizens Telephone Company
Study No.: 230473

Attachment #5

Central Office Switching - Acct 2210

45	2210	Cat 2 - Tandem Switching	Alloc 1	0	0	0	0	0
46	2210	Cat 3 - Local Switching	Direct	2,230,903	2,230,903			
47	2210	Cat 5 - Equal Access	Direct	0	0			
48		Total 2210	L45-47	2,230,903	2,230,903	0	0	0

Central Office Operator Systems - Acct 2220

2220		Cat 1 - Operator Systems						
49		Intercept Boards	Direct	0	0			
50		Information Boards	Direct	0	0			
51		Service Observing Boards	L54	0	0	0	0	0
52		Other Boards (Loc,Toll, TSPS, etc)	Direct	0			0	
53		Total 2220	L49-52	0	0	0	0	0
54		Total COE Cats 1-3 (excl Svc Obs)	L45,46,49,50,52	2,230,903	2,230,903	0	0	0

Central Office Transmission - Acct 2230

55	2230	Cat 4.11 - WBI Loop	Alloc 2	3,294,155	80,282			3,213,873
56	2230	Cat 4.122 - Exch Trunk Toll	L71	0		0		
57	2230	Cat 4.123 - Exch Trunk Spl	L72	0			0	
58	2230	Cat 4.13 - Exch Ln Circuit	L70	1,897,539	1,888,033		9,506	
59	2230	Cat 4.21 - IX Cct - Other Co	Direct	0				0
60	2230	Cat 4.22 - Wideband Special	L73	672,098		0	672,098	
60a	2230	Cat 4.22 - WBI Transport	Alloc 3	0				0
61	2230	Cat 4.23 - IX Cct - Other	Alloc 4	125,793	0	0	121,788	4,005
62	2230	Cat 4.3 - Host / Remote	L75	0			0	
63		Total 2230	L55-62	5,989,585	1,888,033	80,282	0	0
						121,788	685,609	0
								3,213,873
								0
								0

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0	0		0	0		0	0
79	2220	COE - Operator Systems	L5	0			0	0	0		0		0	0
80	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
81	2310	Information Orig /Term	L8	0	0		0							
82	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
83	Total	2681	L77-82	0	0	0	0	0	0	0	0	0	0	0

Deferred Maint & Retirements Acct 1438

84	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
85	2210	COE - Switching	L4	0			0	0		0	0		0	0
86	2220	COE - Operator Systems	L5	0			0	0	0		0		0	0
87	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
88	2310	Information Orig /Term	L8	0	0		0							
89	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	2,319,375	1,478,385	115,690	0	190,660	0	11,578	248,392	0	0	274,669	0	0
92	2210	COE - Switching	L4	2,076,040				2,076,040		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	4,879,368	1,538,071	65,401		0	0	99,214	558,526		0	2,618,156	0	0
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	13,758,450	11,207,321	926,086		0	0	9,953	1,615,091		0	0	0	0
97	Total	3100	L91-96	23,033,233	14,223,777	1,107,177	0	2,266,700	0	120,745	2,422,009	0	0	2,892,825	0	0

Plant Date: 12/31/2017
Expense Date: 12 Mo. Ending 12/31/2017

Citizens Telephone Company
Study No.: 230473

Attachment #5

Net Current Deferred Operating Income Taxes - Acct 4100

98	2110	General Support Facilities	L2+L2a	0	0	0	0	0	0	0	0	0	0	0
99	2210	COE - Switching	L4	0			0	0		0		0		0
100	2220	COE - Operator Systems	L5	0			0	0		0		0		0
101	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
102	2310	Information Orig /Term	L8	0	0		0							
103	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
104	Total 4100		L98-103	0	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

105	2110	General Support Facilities	L2+L2a	152,449	97,172	7,604	0	12,532	0	761	16,326	0	0	18,054	0	0
106	2210	COE - Switching	L4	128,572				128,572		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	353,292	111,364	4,735		0	0	7,184	40,440		0	189,568	0	0
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	1,097,100	893,673	73,846		0	0	794	128,787		0	0	0	0
111	Total 4340		L105-110	1,731,413	1,102,209	86,185	0	141,104	0	8,739	185,553	0	0	207,622	0	0

Plant Specific Expenses

112	6110	Network Support	L12	20,181	12,864	1,007	0	1,659	0	101	2,161	0	0	2,390	0	0
113	6120	General Support	L3	200,535	127,822	10,003	0	16,485	0	1,001	21,476	0	0	23,748	0	0
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	42,584				42,584		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	198,049	62,429	2,655		0	0	4,027	22,670		0	106,269	0	0
118	Total COE		L114-117	240,633	62,429	2,655		42,584	0	4,027	22,670		0	106,269	0	0
119	6310	IOT - Other	L67	0			0									
120	6310	IOT - Customer Premise Equip	L68	0	0											
121	Total 6310		L119-120	0	0		0			0						
122	6410	Cable & Wire Facilities	L76	278,116	226,547	18,720		0	0	201	32,648		0	0	0	0
123	Total Plant Specific		L112,113,118,121-122	739,465	429,662	32,385	0	60,728	0	5,330	78,955	0	0	132,407	0	0

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	8,151	5,196	407	0	670	0	41	873	0	965	0	0
125	6530	Network Operations	L10	425,111	270,969	21,204	0	34,946	0	2,122	45,527	0	50,343	0	0
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	445,972	445,972										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	139,504	88,921	6,958	0	11,468	0	696	14,940	0	0	16,521	0
128		Dep - COE Switching	L4	118,318				118,318		0			0		0
129		Dep - COE Operator	L5	0				0	0	0			0		0
130		Dep - COE Transmission	L6	342,001	107,805	4,584		0	0	6,954	39,148		0	183,510	0
131		Dep - IOT	L8	0	0		0				0				0
132		Dep - Cable & Wire Facilities	L9	644,839	525,271	43,404		0	0	466	75,697		0	0	0
133		Total 6561	L127-132	1,244,662	721,997	54,946	0	129,786	0	8,116	129,785	0	0	200,031	0
134	6562	Dep - Prop Held for Future Use	L19	0	0	0	0	0	0	0	0	0	0	0	0
135	6563	Amort - Tangible Assets	L16	0	0	0	0	0	0	0	0	0	0	0	0
136	6564	Amort - Intangible Assets	L17	0	0	0	0	0	0	0	0	0	0	0	0
137	6565	Amort - Acquisition Adjust	L21	0	0	0	0	0	0	0	0	0	0	0	0
138		Total Plant Non-Specific	L124-137 Less L133	2,123,896	1,444,134	76,557	0	165,402	0	10,279	176,185	0	0	251,339	0

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	22,949	14,628	1,145	0	1,886	0	115	2,458	0	0	2,718	0
140	6621	<u>Operator</u>	Alloc 7	0				0	0				0		0
141		Outside Operator Services	Alloc 8	0				0	0				0		0
	6622	<u>Directory</u>													
142		Published Directory Expense	Direct	6,199					6,199						

6623 <u>Commercial Operations</u>									
<u>Cat 1 - Local Business Office</u>									
End User Service Order Processing									
143	Presubscription	L13	142,857	125,666	0	16,207	984		
144	Message Tel	Direct	15,206					15,206	
145	Private Line	Direct	0					0	
146	Total	L143-145	158,063	125,666	0	16,207	984	15,206	
End User Payment and Collection									
147	Message Tel	Direct	72,756					72,756	
148	Private Line	Direct	0					0	
149	EUCL	Direct	29,071	29,071					
150	Total	L147-149	101,827	29,071				72,756	
End User Billing Inquiry									
151	Message Tel	Direct	15,269					15,269	
152	Private Line	Direct	0					0	
153	EUCL	Direct	0	0					
154	Total	L151-153	15,269	0				15,269	
IXC Service Order Processing									
155	Message Tel	L13	0	0	0	0	0		
156	Private Line	Direct	0					0	
157	Billing & Collection	Direct	0					0	
158	Total	L155-157	0	0	0	0	0	0	
IXC Payment and Collection									
159	Message Tel	L13	6,485	5,705	0	736	45		
160	Private Line	Direct	819					819	
161	Billing & Collection	Direct	681					681	
162	Total	L159-161	7,985	5,705	0	736	45	819	681
IXC Billing Inquiry									
163	Message Tel	L13	0	0	0	0	0		
164	Private Line	Direct	0					0	
165	Billing & Collection	Direct	0					0	
166	Total	L163-165	0	0	0	0	0	0	
167	Future Use								
168	Total Category 1	L146,150,154,158,162,166	283,144	160,442	0	16,943	1,029	819	103,912

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Cat 2 - Revenue Accounting													
169	Message Processing	Direct	17,372								17,372		
170	OB&C - Expense	Direct	56,026								56,026		
171	Future Use												
172	Future Use												
173	Carrier Access Billing	L11	32,251		4,437		7,312	0	444	9,526		10,533	0
174	Subscriber Line Charge	Direct	9,887	9,887									0
175	Total Category 2	L169-174	115,536	9,887	4,437		7,312	0	444	9,526	73,398	10,533	0
176	Subtotal Customer Services	L140-142,168,175	404,879	170,329	4,437	0	24,255	6,199	1,473	10,345	177,310	0	0
Category 3 - Other Commercial													
177	Total Category 3	L176	71,049	29,890	779	0	4,256	1,088	258	1,815	31,115	0	0
178	Total Customer Services	L176-177	475,928	200,219	5,216	0	28,511	7,287	1,731	12,160	208,425	0	0
179	Total Customer Operations	L139,178	498,877	214,847	6,361	0	30,397	7,287	1,846	14,618	208,425	0	0
180	Total Big Three Expenses	L123-126,179 (less L114)	2,117,576	1,366,646	60,357	0	126,741	7,287	9,339	139,973	208,425	0	0
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	1,652,020	1,050,071	47,423	0	85,512	6,199	6,835	111,244	176,629	0	0
Corporate Operations Expenses													
181 6710	Executive & Planning	L180	36,249	23,394	1,033	0	2,170	125	160	2,396	3,568	0	0
182 6720	General & Administrative	L180	405,406	261,641	11,555	0	24,264	1,395	1,788	26,798	39,903	0	0
182a	Disallowed Corp Operations Exp	L180	0	0	0	0							
183	Total Corporate Operations	L181-182	441,655	285,035	12,588	0	26,434	1,520	1,948	29,194	43,471	0	0
184	Total Operating Expenses	L123,138,179,183	3,803,893	2,373,678	127,891	0	282,961	8,807	19,403	298,952	251,896	0	0

Operating Taxes

185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	91,999	58,641	4,589	0	7,563	0	459	9,853	0	0	10,895	0
187	7370	Special Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L184-187	3,895,892	2,432,319	132,480	0	290,524	8,807	19,862	308,805	251,896	0	451,206	0

Tax Adjustments

189	7210	Investment Tax Credits	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
190		Future Use														
191		Total	L189-190	0	0	0	0	0	0	0	0	0	0	0	0	0
192	7340	AFUDC	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
193		FIT Adjustments - Addbacks	L12	(1,518)	(968)	(76)	0	(125)	0	(8)	(163)	0	0	(180)	0	0
194		FIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
195		Total FIT Adjustments	L193-194	(1,518)	(968)	(76)	0	(125)	0	(8)	(163)	0	0	(180)	0	0
196		SIT Adjustments - Addbacks	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Deductions	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
198		Total SIT Adjustments	L196-197	0	0	0	0	0	0	0	0	0	0	0	0	0
199	7500	Fixed Charges	L12	0	0	0	0	0	0	0	0	0	0	0	0	0
200	7540	Interest On Customer Dep	L12	1,299	828	65	0	107	0	6	139	0	0	154	0	0

Rent Revenues Account 5240

201	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0	0
202	2210	COE - Switching	L4	0			0	0	0	0	0	0	0		0	0
203	2220	COE - Operator Systems	L5	0			0	0	0	0	0	0	0		0	0
204	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0	0
205	2310	Information Orig /Term	L8	0	0		0									
206	2410	Cable & Wire Facilities	L9	0	0	0	0		0	0		0	0	0	0	0
207		Total 5240	L201-206	0	0	0	0	0	0	0	0	0	0	0	0	0
208		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+200 Less 207	3,897,191	2,433,147	132,545	0	290,631	8,807	19,868	308,944	251,896	0	451,360	0	0

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25 CWC Cash Working Capital	L189	294,563	98,791	20,121	0	0	17,745	88	26,850	1,563	0	129,405
26 3100 Depreciation Reserve	L102	68,523,151	16,611,223	6,422,010	0	0	3,955,842	28,953	5,651,248	532,624	(1)	35,321,252
27 3200 Res - Prop Held for Future U	L16	0	0	0	0	0	0	0	0	0	0	0
28 3400 Res - Capital leases	L13	0	0	0	0	0	0	0	0	0	0	0
29 3400 Res - Leasehold Improvment	L13	0	0	0	0	0	0	0	0	0	0	0
30 3500 Res - Intangible	L14	0	0	0	0	0	0	0	0	0	0	0
31 3600 Res - Plant Acquisiton Adj	L15	0	0	0	0	0	0	0	0	0	0	0
32 Total Reserves	L 26-31	68,523,151	16,611,223	6,422,010	0	0	3,955,842	28,953	5,651,248	532,624	(1)	35,321,252
33 4040 Customer Deposits	L15	4,549	1,092	415	0	0	265	2	377	35	0	2,363
34 4100 Current Deferred Op Taxes	L109	0	0	0	0	0	0	0	0	0	0	0
35 4310 Other Long Term Liabilities	L175	0	0	0	0	0	0	0	0	0	0	0
36 4340 Non-Current Def Oper Taxes	L116	5,222,914	1,252,051	479,362	0	0	304,352	2,221	432,979	40,807	0	2,711,142
37 4360 Other Deferred Credits	Alloc 48	0	0	0	0	0	0	0	0	0	0	0
38 4370 Oth Juris Liab & Def Credits	Alloc 41	0	0	0	0	0	0	0	0	0	0	0
39 Net Investment	L15-25 Less L32-38	17,364,509	4,027,452	1,395,728	0	0	1,052,397	7,464	1,475,430	136,412	0	9,269,625
40 Total 2001 Less 2690	L 3, 10, 13	90,216,413	21,648,840	8,228,022	0	0	5,259,238	38,297	7,482,421	703,658	(1)	46,855,939
41 Total 2001 Less Associated R	L15-19,24 Less L32,38 36-38	17,074,495	3,929,753	1,376,022	0	0	1,034,917	7,378	1,448,957	134,884	0	9,142,583
Central Office Switching - Acct 2210												
42 2210 Cat 2 - Tandem Switching	Alloc 2	0	0	0	0	0	0	0	0	0	0	0
43 2210 Cat 3 - Local Switching	Alloc 3	4,336,002	2,230,903	0	0	133,492	0	299,687	0	0	0	1,671,919
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	4,336,002	2,230,903	0	0	133,492	0	299,687	0	0	0	1,671,919

Central Office Operator Systems - Acct 2220

2220 Cat 1 - Operator Systems												
46	Intercept Boards	Alloc 24	0	0	0	0	0	0	0	0	0	0
47	Information Boards	Alloc 47	0	0	0	0	0	0	0	0	0	0
48	Service Observing Boards	Alloc 67	0	0	0	0	0	0	0	0	0	0
49	Other Boards	Alloc 1	0	0	0	0	0	0	0	0	0	0
50	Total 2220	L46-49	0	0	0	0	0	0	0	0	0	0

Central Office Transmission - Acct 2230

51	2230	Cat 4.11	- WBI Loop	Alloc 4	3,294,155			3,294,155		0		0		0		0
52	2230	Cat 4.121	- Exch Trunk EAS	Alloc 5	0									0		0
53	2230	Cat 4.122	- Exch Trunk Toll	Alloc 6	0		0		0		0			0		0
54	2230	Cat 4.123	- Exch Trunk Spl	Alloc 7	0			0		0		0		0		0
55	2230	Cat 4.13	- Exch Ln Circuit	Alloc 8	7,564,805	1,888,033	9,506	0	0	503,931	634	701,933	2,535	0	4,458,233	
56	2230	Cat 4.21	- IX Cct - Other Co	Alloc 9	0	0	0	0	0						0	
57	2230	Cat 4.22	- Wideband Special	Alloc 10	835,858	0	672,098	0	0	0	6,823	0	146,702	0	10,235	
57a	2230	Cat 4.22	- WBI Transport	Alloc 7	0		0		0		0		0		0	
58	2230	Cat 4.23	- IX Cct - Other	Alloc 11	210,576	121,788	4,005	0	0	23,973	334	59,142	1,335	(0)		(1)
59	2230	Cat 4.3	- Host Remote	Alloc 12	0	0		0		0		0		0		0
60		Total 2230		L51-59	11,905,394	2,009,821	3,979,764	0	0	527,904	7,791	761,075	150,572	(0)	4,468,467	

Information Origination / Termination - Acct 2310

61	2351	Cat 1 - Pub Tel (Less Coinles	Alloc 14	0	0	0	0	0	0	0	0
62	2351	Cat 1 - Pub Tel (Coinless)	Alloc 15	0	0	0	0	0	0	0	0
63	2362	Cat 1 - Other Terminal Equip	Alloc 14	0	0	0	0	0	0	0	0
64		Total Category 1	L61-63	0	0	0	0	0	0	0	0
65		Cat 2 - Customer Premise	Alloc 16	0		0		0		0	0
66		Total 2310	L64-65	0	0	0	0	0	0	0	0

Cable and Wire Facilities - Acct 2410

67	2410	Cat 1 - Exch Ln CWF	Alloc 17	61,745,092	15,410,410	77,589	0	0	4,113,162	5,173	5,729,282	20,690	0	36,388,786
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	0									0	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	1,273,396		1,273,396		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	0		0		0		0		0	0	0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	2,664,329	0	2,142,338	0	0	21,750	0	467,617	0	0	32,624
72	2410	Cat 3 - IX C&WF	Alloc 18	24,259	13,685	872	0	0	2,694	73	6,646	291	(1)	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	0	0		0	0		0		0	0	0
74		Total 2410	L67-73	65,707,076	15,424,095	3,494,195	0	0	4,115,856	26,996	5,735,928	488,598	(1)	36,421,409

Tangible Assets - Capital Leases - Acct 2680

75	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
76	2210	COE - Switching	L4	0	0		0		0		0		0	0
77	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
78	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
79	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
80	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
81		Total 2681	L75-80	0	0	0	0	0	0	0	0	0	0	0

Tangible Assets - Leasehold Improvements - Acct 2680

82	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
83	2210	COE - Switching	L4	0	0		0		0		0		0	0
84	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
85	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
86	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
87	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
88		Total 2682	L82-87	0	0	0	0	0	0	0	0	0	0	0

Deferred Maint & Retirements Acct 1438

89	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
90	2210	COE - Switching	L4	0	0		0		0		0		0	0
91	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
92	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
93	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
94	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
95		Total 1438	L89-94	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

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96	2110	General Support Facilities	L3	7,003,605	1,680,624	638,751	0	0	408,281	2,973	580,869	54,626	0	3,637,481
97	2210	COE - Switching	L4	4,035,008	2,076,040		0		124,225		278,884		0	1,555,860
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
99	2230	COE - Transmission	L6	9,698,635	1,637,285	3,242,083	0	0	430,053	6,347	620,004	122,662	0	3,640,201
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
101	2410	Cable & Wire Facilities	L9	47,785,903	11,217,274	2,541,176	0	0	2,993,283	19,633	4,171,491	355,336	(1)	26,487,709
102	Total 3100			L96-101	68,523,151	16,611,223	6,422,010	0	0	3,955,842	28,953	5,651,248	532,624	(1) 35,321,251

Net Current Deferred Operating Income Taxes - Acct 4100

103	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
104	2210	COE - Switching	L4	0	0		0		0		0		0	0
105	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0
106	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
107	2310	Information Orig /Term	L8	0	0		0		0		0		0	0
108	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
109	Total 4100			L103-108	0	0	0	0	0	0	0	0	0	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

110	2110	General Support Facilities	L3	460,335	110,465	41,984	0	0	26,836	195	38,180	3,591	0	239,085	
111	2210	COE - Switching	L4	249,894	128,572		0		7,693		17,272		0	96,357	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	702,234	118,548	234,744	0	0	31,138	460	44,892	8,881	0	263,570	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	3,810,451	894,466	202,634	0	0	238,685	1,566	332,635	28,335	0	2,112,132	
116	Total 4340			L110-115	5,222,914	1,252,051	479,362	0	0	304,352	2,221	432,979	40,807	0	2,711,144

Plant Specific Expenses

117	6110	Network Support	L3	60,937	14,623	5,558	0	0	3,552	26	5,054	475	0	31,649	
118	6120	General Support	L3	605,536	145,308	55,227	0	0	35,300	257	50,222	4,723	0	314,499	
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0	
120	6210	COE - Switching - All Other	L7	84,135	21,968	20,616	0	0	3,426	40	5,495	780	0	31,809	
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0	
122	6230	COE - Transmission	L7	391,290	102,168	95,881	0	0	15,934	188	25,556	3,628	0	147,935	
123	Total COE			L119-122	475,425	124,136	116,497	0	0	19,360	228	31,051	4,408	0	179,744
124	6310	IOT - Other	L64	0	0		0		0		0		0	0	
125	6310	IOT - Customer Premise	Alloc 16	0					0		0		0	0	
126	Total 6310			L124-125	0	0	0	0	0	0	0	0	0	0	
127	6410	Cable & Wire Facilities	L9	965,951	226,748	51,368	0	0	60,507	397	84,323	7,183	0	535,426	
128	Total Plant Specific			L117,118,123,126-127	2,107,849	510,815	228,650	0	0	118,719	908	170,650	16,789	0	1,061,318

Plant Non-Specific Expenses

129	6510	Other Prop Plant & Equip	L15	24,612	5,906	2,245	0	0	1,435	10	2,041	192	0	12,783
130	6530	Network Operations	L10	1,283,669	308,036	117,075	0	0	74,833	545	106,466	10,012	0	666,703
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	445,972	445,972		0		0		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	421,250	101,085	38,419	0	0	24,557	179	34,938	3,286	0	218,786
133		Dep - COE Switching	L4	229,964	118,318		0		7,080		15,894		0	88,672
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	679,789	114,759	227,242	0	0	30,143	445	43,457	8,598	0	255,146
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	2,239,659	525,738	119,101	0	0	140,291	920	195,512	16,654	0	1,241,442
138		Total 6561	L132-137	3,570,662	859,900	384,762	0	0	202,071	1,544	289,801	28,538	0	1,804,046
139	6562	Dep - Prop Held for Fut Use	L15	0	0	0	0	0	0	0	0	0	0	0
140	6563	Amort - Tangible Assets	L13	0	0	0	0	0	0	0	0	0	0	0
141	6564	Amort - Intangible Assets	L14	0	0	0	0	0	0	0	0	0	0	0
142	6565	Amort - Acquisition Adjust	L15	0	0	0	0	0	0	0	0	0	0	0
143		Total Plant Non-Specific	L129-142 Less 138	5,324,915	1,619,814	504,082	0	0	278,339	2,099	398,308	38,742	0	2,483,532

Customer Operations Expenses

144	6610	Marketing	Alloc 43	75,998	22,949	0	0	0	7,281	0	11,759	0	0	34,008
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	9,059	0		0		0		0		0	9,059
	6622	Directory												
147		Classified	Alloc 22	23,765										23,765
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	27,453	6,199		0		1,284		3,018		0	16,952
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	51,218	6,199	0	0	0	1,284	0	3,018	0	0	40,717

Plant Date: 12/31/2017
Expense Date: 12 Mo. Ending 12/31/2017

Citizens Telephone Company
Study No.: 230473

Attachment #6

6623 <u>Commercial Operations</u>												
<u>Cat 1 - Local Business Office</u>												
End User service order processing												
152	Presubscription	Alloc 26	142,857	142,857								0
153	Directory Advertising	Alloc 27	235									235
154	All other	Alloc 28	135,903	15,206	0	0	0	1,061	0	3,654	0	115,982
155	End User payment & collecti	Alloc 21	300,827	101,827	0	0	0	15,177	0	47,212	69	136,542
156	End User billing inquiry	Alloc 30	137,344	15,269	0	0	0	3,668	0	15,269	0	103,138
157	IXC service order processing	Alloc 32	25,535	0	0	0	0	25,535	0	0	0	0
158	IXC payment and collection	Alloc 33	11,709	7,166	819	0	0	3,563	54	107	0	0
159	IXC billing inquiry	Alloc 34	1,058	0	0	0	0	1,058	0	0	0	0
160 Future Use												
161	Total Category 1	L152-160	755,468	282,325	819	0	0	50,062	54	66,242	69	0 355,897

<u>Cat 2 - Revenue Accounting</u>													
162	Message Processing	Alloc 36	81,371	17,372	0		5,964		58,035	0	0		
163	OB&C - Expense	Alloc 38	187,852	56,026	0		32,957		32,957	0	65,912		
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	64,501	32,251	0		16,125		16,125		0		
168	Subscriber Line Charge	Alloc 29	9,887	9,887	0		0		0		0		
169	Total Category 2	L162-168	343,611	115,536	0	0	0	55,046	0	107,117	0	0	65,912
170	Subtotal Categories 1 & 2	L161,169	1,099,079	397,861	819	0	0	105,108	54	173,359	69	0	421,809
<u>Category 3 - Other Commercial</u>													
171	Telcom Relay Service	Alloc 45	71,049	71,049	0		0		0		0		0
172	Other	L170	0	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	1,170,128	468,910	819	0	0	105,108	54	173,359	69	0	421,809
174	Total Customer Operations	L144-146,151,173	1,306,403	498,058	819	0	0	113,673	54	188,136	69	0	505,593
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	4,031,448	1,156,978	285,759	0	0	268,373	1,224	409,976	21,672	0	1,887,466
<u>Corporate Operations Expenses</u>													
176	6710 Executive & Planning	L175	101,291	29,069	7,180	0	0	6,743	31	10,301	545	0	47,423
177	6720 General & Administrative												
177	Other Direct	Alloc 46	51,742	51,742	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	988,245	283,615	70,049	0	0	65,787	300	100,499	5,313	0	462,682
180	Total 6720	L177-179	1,039,987	335,357	70,049	0	0	65,787	300	100,499	5,313	0	462,682
181	Total Corporate Operations	L176,180	1,141,278	364,426	77,229	0	0	72,530	331	110,800	5,858	0	510,105
182	Total Operating Expenses	L128,143,174,181	9,880,445	2,993,113	810,780	0	0	583,261	3,392	867,894	61,458	0	4,560,548

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	247,785	59,460	22,599	0	0	14,445	105	20,551	1,933
185	7240	Ad Valorem Taxes - Direct	Alloc 40	9,940	9,940	0	0	0	0	0	0	0
186		Total 7240	L184-185	257,725	69,400	22,599	0	0	14,445	105	20,551	1,933
187	7370	Special Charges	L181	0	0	0	0	0	0	0	0	0
188		Total Operating Exp & Taxes	L182,183,186,187	10,138,170	3,062,513	833,379	0	0	597,706	3,497	888,445	63,391
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	6,567,508	2,202,613	448,617	0	0	395,635	1,953	598,644	34,853

Tax Adjustments

190	7210	Investment Tax Credits	L15	0	0	0	0	0	0	0	0	0
191		Future Use										
192		Total	L190-191	0	0	0	0	0	0	0	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	(4,583)	(1,100)	(418)	0	0	(267)	(2)	(380)	(36)
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	(4,583)	(1,100)	(418)	0	0	(267)	(2)	(380)	(36)
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	4,181	962	337	0	0	253	2	355	33

Rent Revenues Account 5240

202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0
204	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	10,142,351	3,063,475	833,716	0	0	597,959	3,499	888,800	63,424

LOOPS / CIRCUITS

			Interstate	Interstate	Intrastate	Intrastate			
	Total	Message	InterLATA	IntraLATA	InterLATA	IntraLATA	Local	Total	
	Company		P/L	P/L	P/L	P/L	P/L	P/L	
1 Loops	11,937	11,917	15	0	1	4	0	20	
2 Circuits	631	614	12	0	1	4	0	17	
3 Circuit Miles	2,605	2,473	94	0	8	31	0	132.60	
4 Wideband Channels for COE Category 4.22	245	0	197	0	2	43	3	245	
5 STP Circuit Miles	0	0	0	0	0	0	0	0.00	
6 Percent of STP Circuit Miles to Total	0.000000		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	
6a Wideband Channels for CWF Category 2.4	245	0	197	0	2	43	3	245	

COMMERCIAL ALLOCATORS

	Total	Interstate	Interstate	Interstate	Interstate	Intrastate	Intrastate	Intrastate	Intrastate		
	Company	Message	InterLATA	IntraLATA	IntraLATA	InterLATA	InterLATA	IntraLATA	IntraLATA	EAS	Local
			P/L	Message	P/L	Message	P/L	Message	P/L		
7 Billed Messages	493,585	105,379		0		36,174		352,032		0	0
8 Other Units	0	0		0		0		0		0	0
9 Information Units	0	0		0		0		0		0	0
10 Future Use											
11 TWX Connections	0	0	0	0	0	0	0	0	0	0	0
12 TWX Minutes of Use	0	0	0	0	0	0	0	0	0	0	0
13 Foreign Directory Cost	0	0		0		0		0		0	0
14 Marketing Billing	817,599	246,894	0	0	0	78,334	0	126,505	0	0	365,866
15 OB&C Expense	187,852	56,026		0		32,957		32,957		0	65,912

FIXED CHARGES / TAXES

	Total
	Company
16 Account 7210 - Amort of Inv Tax Credit	0
17 Account 7340 - AFUDC	0
18 Account 7500 - Fixed Charges	0
19 Account 7540 - Interest on Customer Deposits	4,181
20 FIT Adjustment - Addbacks	4,583
21 FIT Adjustment - Deducts	0
22 SIT Adjustment - Addbacks	0
23 SIT Adjustment - Deducts	0
24 Account 7100 (Input as a Negative Number)	0

MISCELLANEOUS DATA

	Total
	Company
25 STP Portion of COE Category 2	0.000000
26 DS1/VG Multiplexer, Account 2230, Category 4.23	0.000000
27 Account 6210, Common Channel Signalling Expense to Total 6210	0.000000
28 WBI Voice Data Lines	Prior Year 8,034 Current Year 5,617 Average 6,826 Percentage 0.975629
29 WBI Data Only Lines	309 32 171 0.024371
30 Total	8,343 5,649 6,996 1.000000

CITIZENS TELEPHONE COMPANY
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018

1. Projected Access Service Revenue (Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$339,348
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$339,373
3. Variance (Line 2 - Line 1) Due to rounding	\$25
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$28,580

**CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL METALLIC CHANNEL TERM	0.00	\$23.45	\$0.00	\$25.61	\$0.00	\$0.00
SPL METALLIC CHANNEL TERM NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE FACILITY	0.00	\$33.74	\$0.00	\$36.85	\$0.00	\$0.00
SPECIAL METALLIC CHANNEL MILEAGE TERMINATION	0.00	\$2.35	\$0.00	\$2.57	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - 3 PREMISE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL METALLIC BRIDGING - SERIES	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM 2-WIRE	0.00	\$23.45	\$0.00	\$25.61	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 2W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL TERM.-FOUR WIRE	0.00	\$46.90	\$0.00	\$51.22	\$0.00	\$0.00
SPL TELEGRAPH CHAN TERM 4W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE FACILITY	0.00	\$2.81	\$0.00	\$3.07	\$0.00	\$0.00
SPECIAL TELEGRAPH CHANNEL MILEAGE TERMINATION	0.00	\$28.20	\$0.00	\$30.80	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - TWO-WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL TELEGRAPH BRIDGING - FOUR-WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM 2-WIRE	0.00	\$25.36	\$0.00	\$27.69	\$0.00	\$0.00
SPL VOICE CHAN TERM 2W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	0.00	\$40.57	\$0.00	\$44.30	\$0.00	\$0.00
SPL VOICE CHAN TERM 4W NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE FACILITY	0.00	\$1.80	\$0.00	\$1.97	\$0.00	\$0.00
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	0.00	\$18.15	\$0.00	\$19.82	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING TWO WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL TELEPHOTO BRIDGING FOUR-WIRE	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL TWO-WIRE	0.00	\$20.02	\$0.00	\$21.86	\$0.00	\$0.00
SPECIAL DATAPHONE SEQUENTIAL FOUR-WIRE	0.00	\$106.22	\$0.00	\$116.00	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE TWO-WIRE	0.00	\$21.43	\$0.00	\$23.40	\$0.00	\$0.00
SPECIAL DATAPHONE ADDRESSABLE FOUR-WIRE	0.00	\$92.77	\$0.00	\$101.31	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SPLIT BAND	0.00	\$9.35	\$0.00	\$10.21	\$0.00	\$0.00
SPL TELEMETRY ACTIVE BRIDGING SUMMATION	0.00	\$3.65	\$0.00	\$3.99	\$0.00	\$0.00
SPECIAL TELEMETRY PASSIVE BRIDGING	0.00	\$0.25	\$0.00	\$0.27	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING C TYPE	0.00	\$6.50	\$0.00	\$7.10	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ATTENUATION	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE CONDITIONING IMPRVD ENVELOPE DELAY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL VOICE CONDITIONING DATA CAPABIL	0.00	\$4.46	\$0.00	\$4.87	\$0.00	\$0.00
SPL VOICE CONDITIONING TELEPHOTO CAPABIL	0.00	\$8.15	\$0.00	\$8.90	\$0.00	\$0.00
SPL VOICE CONDITIONING SEALING CURRENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 2-W	0.00	\$11.54	\$0.00	\$12.60	\$0.00	\$0.00
SPL VOICE IMPROVED RETURN LOSS 4-W	0.00	\$11.54	\$0.00	\$12.60	\$0.00	\$0.00
SPL VOICE CUST. SPECIFIED RECEIVE LEVEL	0.00	\$7.94	\$0.00	\$8.67	\$0.00	\$0.00
SPECIAL VOICE MULTIPLEXING	0.00	\$204.11	\$0.00	\$222.90	\$0.00	\$0.00
SPECIAL VOICE SIGNALING CAPABILITY	0.00	\$11.68	\$0.00	\$12.76	\$0.00	\$0.00
SPECIAL VOICE SELECTIVE SIGNALING	0.00	\$5.86	\$0.00	\$6.40	\$0.00	\$0.00
SPL VOICE TRANSFER 4-PORT ARRANGEMENT	0.00	\$2.83	\$0.00	\$3.09	\$0.00	\$0.00
SPL VOICE TRANSFER 5-PORT ARRANGEMENT	0.00	\$6.45	\$0.00	\$7.04	\$0.00	\$0.00
SPECIAL VOICE PUBLIC PACKET SWITCH NETWORK	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ MONTH	0.00	\$41.75	\$0.00	\$45.59	\$0.00	\$0.00
200 TO 3500 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 200 TO 3500 HZ DAY	0.00	\$4.17	\$0.00	\$4.55	\$0.00	\$0.00
200 TO 3500 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ MONTH	0.00	\$72.69	\$0.00	\$79.38	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 100 TO 5000 HZ DAY	0.00	\$7.27	\$0.00	\$7.94	\$0.00	\$0.00
100 TO 5000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ MONTH	0.00	\$72.69	\$0.00	\$79.38	\$0.00	\$0.00
50 TO 8000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 8000 HZ DAY	0.00	\$7.27	\$0.00	\$7.94	\$0.00	\$0.00
50 TO 8000 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ MONTH	0.00	\$72.69	\$0.00	\$79.38	\$0.00	\$0.00
50 TO 15000 HZ MONTH NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CHAN TERM 50 TO 15000 HZ DAY	0.00	\$7.27	\$0.00	\$7.94	\$0.00	\$0.00
50 TO 15000 HZ DAY NONRECURRING CHG	0.00	\$325.00	\$0.00	\$325.00	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ MO.	0.00	\$2.81	\$0.00	\$3.07	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 200 TO 3500 HZ DAY	0.00	\$0.28	\$0.00	\$0.31	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ MO.	0.00	\$5.60	\$0.00	\$6.12	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 100 TO 5000 HZ DAY	0.00	\$0.56	\$0.00	\$0.61	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ MO.	0.00	\$8.43	\$0.00	\$9.21	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 8000 HZ DAY	0.00	\$0.84	\$0.00	\$0.92	\$0.00	\$0.00

**CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ MO.	0.00	\$11.23	\$0.00	\$12.26	\$0.00	\$0.00
SPL AUDIO CH MIL FAC. 50 TO 15000 HZ DAY	0.00	\$1.12	\$0.00	\$1.22	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ MO.	0.00	\$28.20	\$0.00	\$30.80	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 200 TO 3500 HZ DAY	0.00	\$2.82	\$0.00	\$3.08	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ MO.	0.00	\$56.38	\$0.00	\$61.57	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 100 TO 5000 HZ DAY	0.00	\$5.63	\$0.00	\$6.15	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ MO.	0.00	\$84.58	\$0.00	\$92.37	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 8000 HZ DAY	0.00	\$8.46	\$0.00	\$9.24	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ MO.	0.00	\$112.77	\$0.00	\$123.15	\$0.00	\$0.00
SPL AUDIO CH MIL TERM 50 TO 15000 HZ DAY	0.00	\$11.28	\$0.00	\$12.32	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP MO.	0.00	\$18.01	\$0.00	\$19.67	\$0.00	\$0.00
SPL AUDIO BRIDGING DISTRIBUTION AMP DAY	0.00	\$1.80	\$0.00	\$1.97	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING MO.	0.00	\$11.65	\$0.00	\$12.72	\$0.00	\$0.00
SPECIAL AUDIO GAIN CONDITIONING DAY	0.00	\$1.16	\$0.00	\$1.27	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$19.97	\$0.00	\$21.81	\$0.00	\$0.00
SPECIAL AUDIO STEREO	0.00	\$2.00	\$0.00	\$2.18	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO.	0.00	\$431.32	\$0.00	\$471.02	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY	0.00	\$237.23	\$0.00	\$259.07	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-1 OR 2 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO.	0.00	\$431.32	\$0.00	\$471.02	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY	0.00	\$237.23	\$0.00	\$259.07	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 4TV-5 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO.	0.00	\$431.32	\$0.00	\$471.02	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY	0.00	\$237.23	\$0.00	\$259.07	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM 6TV-5 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO.	0.00	\$431.32	\$0.00	\$471.02	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY	0.00	\$237.23	\$0.00	\$259.07	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 MO. [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN TERM TV-15 DAY [NRC]	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY MO.	0.00	\$367.11	\$0.00	\$400.90	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE FACILITY DAY	0.00	\$201.90	\$0.00	\$220.48	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION MO.	0.00	\$391.14	\$0.00	\$427.14	\$0.00	\$0.00
SPL VIDEO CHAN MILEAGE TERMINATION DAY	0.00	\$215.13	\$0.00	\$234.93	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 2.4 KBPS MO.	0.00	\$42.12	\$0.00	\$46.00	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$42.12	\$0.00	\$46.00	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$42.12	\$0.00	\$46.00	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$42.12	\$0.00	\$46.00	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	32.00	\$42.12	\$1,347.84	\$46.00	\$1,472.00	\$124.16
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	0.00	\$42.12	\$0.00	\$46.00	\$0.00	\$0.00
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$132.03	\$0.00	\$132.03	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4 KBPS MO.	0.00	\$1.49	\$0.00	\$1.63	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$1.49	\$0.00	\$1.63	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$1.49	\$0.00	\$1.63	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$1.49	\$0.00	\$1.63	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	320.00	\$2.20	\$704.00	\$2.40	\$768.00	\$64.00
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$2.20	\$0.00	\$2.40	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 KBPS MO.	0.00	\$15.06	\$0.00	\$16.45	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$15.06	\$0.00	\$16.45	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$15.06	\$0.00	\$16.45	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$15.06	\$0.00	\$16.45	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	32.00	\$22.00	\$704.00	\$24.03	\$768.96	\$64.96
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$22.00	\$0.00	\$24.03	\$0.00	\$0.00
SPECIAL DIGITAL DATA BRIDGING	0.00	\$7.09	\$0.00	\$7.74	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.60	\$0.00	\$6.12	\$0.00	\$0.00
SPL DIG DATA PPS 9.6 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA PPS 56.0 KBPS ARRANGEMENT	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 2.4 KBPS MO.	0.00	\$28.03	\$0.00	\$30.61	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$28.03	\$0.00	\$30.61	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$28.03	\$0.00	\$30.61	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$28.03	\$0.00	\$30.61	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	1,278.00	\$119.44	\$152,644.32	\$130.43	\$166,689.54	\$14,045.22
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	0.00	\$378.00	\$0.00	\$378.00	\$0.00	\$0.00

John Stokakis, Inc.

**CITIZENS TELEPHONE COMPANY
SPECIAL ACCESS SERVICE REVENUE
JUNE 18, 2018 INTERSTATE TARIFF FILING - EFFECTIVE JULY 3, 2018**

<u>ELEMENT</u>	<u>PROPOSED DEMAND</u>	<u>CURRENT RATE</u>	<u>REVENUE AT CURRENT RATES</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPL HIGH CAP CHAN TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 3.152 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 6.312 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	24.00	\$1,211.54	\$29,076.96	\$1,323.06	\$31,753.44	\$2,676.48
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	0.00	\$442.00	\$0.00	\$442.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [3 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [6 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC CHAN TERM 44.736 MBPS MO. [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HC 44.736 MBPS NONRECURRING CHARGE [12 DS3]	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 274.176 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 64 KBPS MO.	0.00	\$2.20	\$0.00	\$2.40	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 1.544 MBPS MO.	5,301.00	\$8.19	\$43,415.19	\$8.94	\$47,390.94	\$3,975.75
SPL HIGH CAP CHAN MILE FACILTY 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILTY 44.736 MBPS MO.	392.00	\$79.19	\$31,042.48	\$86.48	\$33,900.16	\$2,857.68
SPL HIGH CAP CHAN MILE FCLTY 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 64 KBPS MO.	0.00	\$22.00	\$0.00	\$24.03	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	580.00	\$42.46	\$24,626.80	\$46.37	\$26,894.60	\$2,267.80
SPL HIGH CAP CHAN MILE TERM 3.152 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 6.312 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	40.00	\$302.89	\$12,115.60	\$330.77	\$13,230.80	\$1,115.20
SPL HIGH CAP CHAN MILE TERM 274.176 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS4 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS3 TO DS1	22.00	\$424.93	\$9,348.46	\$464.04	\$10,208.88	\$860.42
SPL HIGH CAPACITY MULTIPLEXING DS2 TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1C TO DS1	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAPACITY MULTIPLEXING DS1 TO VOICE	12.00	\$164.05	\$1,968.60	\$179.15	\$2,149.80	\$181.20
SPL HIGH CAPACITY MULTIPLEXING DS1 TO DSO	23.00	\$164.05	\$3,773.15	\$179.15	\$4,120.45	\$347.30
SPL HIGH CAP MPX DSO TO SUBRATES < 20 2.4KBPS	0.00	\$351.93	\$0.00	\$384.32	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 10 4.8KBPS	0.00	\$239.13	\$0.00	\$261.14	\$0.00	\$0.00
SPL HIGH CAP MPX DSO TO SUBRATES < 5 9.6KBPS	0.00	\$212.05	\$0.00	\$231.57	\$0.00	\$0.00
SPL HIGH CAPACITY AUTO LOOP TRANSFER	0.00	\$142.57	\$0.00	\$155.69	\$0.00	\$0.00
SPL HIGH CAPACITY TRANSFER ARRANGEMENT	0.00	\$155.40	\$0.00	\$169.70	\$0.00	\$0.00
SPL HIGH CAPACITY NCT EQUIP 1.544 MBPS	0.00	\$80.86	\$0.00	\$88.30	\$0.00	\$0.00
SPL HIGH CAPACITY NCTE AUTO LOOP TRANSFER	0.00	\$324.86	\$0.00	\$354.76	\$0.00	\$0.00
SPL HIGH CAPACITY - CLEAR CHANNEL CAPABILITY	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS			\$310,767.40		\$339,347.57	\$28,580.17