

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	19,308,182	0	2,231,785	0	630,805	7,543,787	2,120,631	14,867,245	0	46,702,435	113,228,646
2. Plant Under Construction	Part 69, Form 1, Ln 20	280,883	0	32,466	0	9,177	109,742	30,849	216,278	0	679,395	1,647,173
3. Net Investment	Part 69, Form 2, Ln 43	2,417,943	0	371,583	0	200,989	1,847,074	795,491	5,375,113	0	11,008,193	20,547,407
4. Rate of Return	Authorized Rate of Return	0.1025000	0.1025000	0.1025000	0.1025000	0.1025000	0.1025000	0.1025000	0.1025000	0.1025000		
5. Return	(Line 3 x 4)	247,839	0	38,087	0	20,601	189,325	81,538	550,949	0	1,128,339	
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)	247,839	0	38,087	0	20,601	189,325	81,538	550,949	0	1,128,339	
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	0	0	0	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	247,839	0	38,087	0	20,601	189,325	81,538	550,949	0	1,128,339	
12. Federal Income Tax @ 26.58228%		65,881	0	10,124	0	5,476	50,327	21,675	146,455	0	299,938	
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 5-8-10-13)+(Lines 5-8-9-10)	313,720	0	48,211	0	26,077	239,652	103,213	697,404	0	1,428,277	
15. State Income Tax @ 5.23160%		16,413	0	2,522	0	1,364	12,538	5,400	36,485	0	74,722	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	330,133	0	50,733	0	27,441	252,190	108,613	733,889	0	1,502,999	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	3,990,715	0	795,018	1,142	112,770	1,245,516	340,172	2,386,118	0	8,871,451	24,934,855
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(160,756)	0								(160,756)	
19. Subtotal	(Lines 16+17+18)	4,160,092	0	845,751	1,142	140,211	1,497,706	448,785	3,120,007	0	10,213,694	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	4,160,092	0	845,751	1,142	140,211	1,497,706	448,785	3,120,007	0	10,213,694	
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)	4,160,092	0	845,751	1,142	140,211	1,497,706	448,785	3,120,007	0	10,213,694	

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #1

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)	4,160,092	0	845,751	1,142	140,211	1,497,706	448,785	3,120,007	0	10,213,694	
24. Adjustment for Line Port Re-allocation	Frozen Amt	168,306		(168,306)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						(20,853)					(20,853)	
26. Subtotal	(Lines 23+24+25)	4,328,398	0	677,445	1,142	119,358	1,497,706	448,785	3,120,007	0	10,192,841	
27. Frozen TIC Revenue		12,154	0	1,035	7	712	3,171	475	3,299	0	20,853	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		4,340,552	0	678,480	1,149	120,070	1,500,877	449,260	3,123,306	0	10,213,694	
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		180,460	0	Total Switched Access Adjustment								
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		15,038	0		(187,405)		3,171	474	3,300	0		
					(15,617)		264	40	275	0		

PART 69

[illegible]

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #2

28	CWC Cash Working Capital	L12	245,502	101,192	0	0	11,696	0	3,306	39,536	741	0	11,114	77,917	0
28a	CWC Disallowed for Corporate Cap	Input 13	(6,606)	(6,606)	0	0									
29	3100 Depreciation Reserve	L97	36,729,427	17,262,274	0	0	1,903,980	0	442,188	5,844,662	125,857	0	1,366,733	9,783,733	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	36,729,427	17,262,274	0	0	1,903,980	0	442,188	5,844,662	125,857	0	1,366,733	9,783,733	0
37	4040 Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0	0	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	264,019	108,824	0	0	12,579	0	3,555	42,518	797	0	11,952	83,794	0
40	4340 Non-Current Def Oper Taxes	L111	252,718	104,192	0	0	12,030	0	3,403	40,695	785	0	11,436	80,177	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	11,026,441	2,417,943	0	0	371,583	0	200,989	1,847,074	18,248	0	795,491	5,375,113	0
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	11,051,564	2,432,181	0	0	372,466	0	201,238	1,850,056	18,304	0	796,329	5,380,990	0

Attachment #2

[illegible]

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0	0
78	2210	COE - Switching	L4	0			0	0	0		0				0
79	2220	COE - Operator Systems	L5	0			0	0	0		0				0
80	2230	COE - Transmission	L6	0	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	0
83	Total	2681	L77-82	0	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	0
85	2210	COE - Switching	L4	0			0	0	0		0				0
86	2220	COE - Operator Systems	L5	0			0	0	0		0				0
87	2230	COE - Transmission	L6	0	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	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	6,035,887	2,443,384	0	0	282,424	0	79,826	954,640	125,857	0	268,358	1,881,398	0
92	2210	COE - Switching	L4	1,621,556				1,621,556		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	12,787,697	1,825,319	0		0	0	266,256	2,239,844		0	1,098,375	7,357,903	0
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	16,284,287	12,993,571	0		0	0	96,106	2,650,178		0	0	544,432	0
97	Total	3100	L91-96	36,729,427	17,262,274	0	0	1,903,980	0	442,188	5,844,662	125,857	0	1,366,733	9,783,733	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	0
99	2210	COE - Switching	L4	0			0	0		0		0		0	0
100	2220	COE - Operator Systems	L5	0			0	0		0		0		0	0
101	2230	COE - Transmission	L6	0	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	0
104		Total 4100	L98-103	0	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	37,624	15,230	0	0	1,760	0	498	5,951	785	0	1,673	11,727	0
106	2210	COE - Switching	L4	10,270				10,270		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	113,666	16,225	0		0	0	2,367	19,909		0	9,763	65,402	0
109	2310	Information Orig /Term	L8	0	0		0									
110	2410	Cable & Wire Facilities	L9	91,158	72,737	0		0	0	538	14,835		0	0	3,048	0
111		Total 4340	L105-110	252,718	104,192	0	0	12,030	0	3,403	40,695	785	0	11,436	80,177	0

Plant Specific Expenses

112	6110	Network Support	L12	(77,133)	(31,792)	0	0	(3,675)	0	(1,039)	(12,422)	(233)	0	(3,492)	(24,480)	0
113	6120	General Support	L3	1,360,187	551,109	0	0	63,701	0	18,005	215,321	27,169	0	60,529	424,353	0
114	6210	COE - Switching - Equal Access	Direct	0				0								
115	6210	COE - Switching - All Other	Alloc 6	362,280				362,280		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	255,132	36,418	0		0	0	5,312	44,688		0	21,914	146,800	0
118		Total COE	L114-117	617,412	36,418	0		362,280	0	5,312	44,688		0	21,914	146,800	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	417,342	333,006	0		0	0	2,463	67,920		0	0	13,953	0
123		Total Plant Specific	L112,113,118,121-122	2,317,808	888,741	0	0	422,306	0	24,741	315,507	26,936	0	78,951	560,626	0

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	66,363	27,437	0	0	3,171	0	896	10,720	0	3,013	21,126	0
125	6530	Network Operations	L10	773,695	319,869	0	0	36,973	0	10,450	124,974	0	35,131	246,298	0
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	320,989	320,989										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	553,711	224,147	0	0	25,909	0	7,323	87,575	11,546	0	24,618	172,593
128		Dep - COE Switching	L4	124,265				124,265	0	0			0		0
129		Dep - COE Operator	L5	0				0	0	0			0		0
130		Dep - COE Transmission	L6	1,603,294	228,854	0		0	0	33,383	280,827		0	137,712	922,518
131		Dep - IOT	L8	0	0		0				0				0
132		Dep - Cable & Wire Facilities	L9	1,059,601	845,477	0		0	0	6,254	172,444		0	0	35,426
133		Total 6561	L127-132	3,340,871	1,298,478	0	0	150,174	0	46,960	540,846	11,546	0	162,330	1,130,537
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	49,764	20,512	0	0	2,371	0	670	8,014	150	0	2,253	15,794
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	4,551,682	1,987,285	0	0	192,689	0	58,976	684,554	11,696	0	202,727	1,413,755

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	274,296	113,060	0	0	13,068	0	3,694	44,173	828	0	12,417	87,056
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	846					846						

6623 <u>Commercial Operations</u>									
<u>Cat 1 - Local Business Office</u>									
End User Service Order Processing									
143	Presubscription	L13	228,717	199,187	0	23,023	6,507		
144	Message Tel	Direct	63,897					63,897	
145	Private Line	Direct	1,196					1,196	
146	Total	L143-145	293,810	199,187	0	23,023	6,507	65,093	
End User Payment and Collection									
147	Message Tel	Direct	185,253					185,253	
148	Private Line	Direct	0					0	
149	EUCL	Direct	108,852	108,852					
150	Total	L147-149	294,105	108,852				185,253	
End User Billing Inquiry									
151	Message Tel	Direct	871					871	
152	Private Line	Direct	1					1	
153	EUCL	Direct	560	560					
154	Total	L151-153	1,432	560				872	
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	67,211	58,533	0	6,766	1,912		
160	Private Line	Direct	21,765					21,765	
161	Billing & Collection	Direct	5,683					5,683	
162	Total	L159-161	94,659	58,533	0	6,766	1,912	21,765	5,683
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	684,006	367,132	0	29,789	8,419	21,765	256,901

Cat 2 - Revenue Accounting														
169	Message Processing	Direct	35,605									35,605		
170	OB&C - Expense	Direct	109,673									109,673		
171	Future Use													
172	Future Use													
173	Carrier Access Billing	L11	55,459		0	4,519	0	1,277	15,272			4,293	30,098	0
174	Subscriber Line Charge	Direct	19,355	19,355										
175	Total Category 2	L169-174	220,092	19,355	0	4,519	0	1,277	15,272	145,278		4,293	30,098	0
176	Subtotal Customer Services	L140-142,168,175	904,944	386,487	0	0	34,308	846	9,696	37,037	402,179	0	4,293	30,098
Category 3 - Other Commercial														
177	Total Category 3	L176	87,413	37,332	0	0	3,314	82	937	3,578	38,848	0	415	2,907
178	Total Customer Services	L176-177	992,357	423,819	0	0	37,622	928	10,633	40,615	441,027	0	4,708	33,005
179	Total Customer Operations	L139,178	1,266,653	536,879	0	0	50,690	928	14,327	84,788	441,855	0	17,125	120,061
180	Total Big Three Expenses	L123-126,179 (less L114)	4,745,508	2,093,915	0	0	513,140	928	50,414	535,989	468,791	0	134,220	948,111
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,777,369	1,166,486	0	0	406,943	846	20,398	263,574	396,496	0	64,351	458,275
Corporate Operations Expenses														
181 6710	Executive & Planning	L180	162,362	71,641	0	0	17,556	32	1,725	18,338	16,039	0	4,592	32,439
182 6720	General & Administrative	L180	932,457	411,439	0	0	100,828	182	9,906	105,318	92,114	0	26,373	186,297
182a	Disallowed Corp Operations Exp	L180	(160,756)	(160,756)	0	0								
183	Total Corporate Operations	L181-182	934,063	322,324	0	0	118,384	214	11,631	123,656	108,153	0	30,965	218,736
184	Total Operating Expenses	L123,138,179,183	9,070,206	3,735,229	0	0	784,069	1,142	109,675	1,208,505	588,640	0	329,768	2,313,178

Operating Taxes

185	7100	Other Operating Income Exp	L18	0	0	0	0	0	0	0	0	0	0	0	0	0
186	7240	Ad Valorem Taxes	L12	175,040	72,149	0	0	8,339	0	2,357	28,189	528	0	7,924	55,554	0
187	7370	Special Charges	L12	53,303	21,970	0	0	2,540	0	718	8,584	161	0	2,413	16,917	0
188		Total Operating Exp & Taxes	L184-187	9,298,549	3,829,348	0	0	794,948	1,142	112,750	1,245,278	589,329	0	340,105	2,385,649	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	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	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	1,479	611	0	0	70	0	20	238	4	0	67	469	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
203	2220	COE - Operator Systems	L5	0			0		0			0				0
204	2230	COE - Transmission	L6	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
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	9,300,028	3,829,959	0	0	795,018	1,142	112,770	1,245,516	589,333	0	340,172	2,386,118	0

PART 36

[illegible]

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #3

25 CWC Cash Working Capital	L189	687,029	154,643	86,332	4,527	0	70,593	3,452	22,932	5,105	4,156	335,289
26 3100 Depreciation Reserve	L102	95,344,854	19,668,189	17,061,238	0	0	12,661,768	718,699	2,651,267	473,910	844,232	41,265,551
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	95,344,854	19,668,189	17,061,238	0	0	12,661,768	718,699	2,651,267	473,910	844,232	41,265,551
33 4040 Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
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	818,302	172,385	84,556	7,078	0	81,182	3,494	29,731	6,805	4,033	429,038
36 4340 Non-Current Def Oper Taxes	L116	610,947	119,997	132,721	0	0	76,870	5,010	16,125	3,097	6,489	250,638
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	20,547,407	3,164,168	7,871,430	(2,551)	0	1,988,625	228,535	416,195	112,449	375,769	6,392,787
40 Total 2001 Less 2690	L 3, 10, 13	112,806,669	22,155,003	24,514,212	0	0	14,191,238	925,256	2,976,810	571,951	1,198,661	46,273,538
41 Total 2001 Less Associated R	L15-19,24 Less L32,34 36-38	20,678,680	3,181,910	7,869,654	0	0	1,999,214	228,577	422,994	114,149	375,646	6,486,536
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	5,692,238	1,893,278	0	0	287,017	0	93,399	0	0	3,418,544	0
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	5,692,238	1,893,278	0	0	287,017	0	93,399	0	0	3,418,544	0

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	1,798,983		1,798,983	0	0	0	0	0				
52	2230	Cat 4.121	- Exch Trunk EAS	Alloc 5	35,389						35,389	0				
53	2230	Cat 4.122	- Exch Trunk Toll	Alloc 6	0	0		0	0	0	0	0				
54	2230	Cat 4.123	- Exch Trunk Spl	Alloc 7	0		0	0	0	0	0	0				
55	2230	Cat 4.13	- Exch Ln Circuit	Alloc 8	12,011,433	2,989,614	12,361	0	0	2,099,008	0	431,748	40,615	0	6,438,087	
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	4,535,019	0	3,650,690	0	0	453,502	0	136,051	0		294,776	
57a	2230	Cat 4.22	- WBI Transport	Alloc 7	12,051,200		12,051,200	0	0	0		0			0	
58	2230	Cat 4.23	- IX Cct - Other	Alloc 11	1,500,797	421,851	5,495	0	0	205,126	0	53,592	21,293	793,440	(0)	
59	2230	Cat 4.3	- Host Remote	Alloc 12	97,962	14,238		0		6,923		2,031		0	74,770	
60	Total 2230				L51-59	32,030,783	3,425,703	17,518,729	0	0	2,311,057	453,502	487,371	197,959	828,829	6,807,633

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	53,797,203	13,389,983	55,363	0	0	9,401,107	0	1,933,728	181,908	0	28,835,114
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	4,561									4,561	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	0		0		0		0		0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	561,042		561,042		0		0		0		0
71	2410	Cat 2.4 - Exch Trk CWF - Wl	Alloc 68	3,319,739	0	2,672,390	0	0	0	331,974	0	99,592	0	215,783
72	2410	Cat 3 - IX C&WF	Alloc 18	351,537	97,928	3,277	0	0	47,618	0	12,441	6,086	184,187	(0)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	7,635	1,110		0		540		158		0	5,827
74		Total 2410	L67-73	58,041,717	13,489,021	3,292,072	0	0	9,449,265	331,974	1,946,327	287,586	188,748	29,056,724

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

96	2110	General Support Facilities	L3	14,589,668	2,865,381	3,170,506	0	0	1,835,401	119,666	385,001	73,973	155,027	5,984,713	
97	2210	COE - Switching	L4	4,875,293	1,621,556		0		245,825		79,994		0	2,927,918	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	19,556,508	2,091,575	10,696,122	0	0	1,411,024	276,887	297,566	120,865	506,045	4,156,424	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	56,323,385	13,089,677	3,194,610	0	0	9,169,518	322,146	1,888,706	279,072	183,160	28,196,496	
102	Total 3100			L96-101	95,344,854	19,668,189	17,061,238	0	0	12,661,768	718,699	2,651,267	473,910	844,232	41,265,551

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	90,944	17,861	19,763	0	0	11,441	746	2,400	461	966	37,306	
111	2210	COE - Switching	L4	30,877	10,270		0		1,557		507		0	18,543	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	173,833	18,591	95,075	0	0	12,542	2,461	2,645	1,074	4,498	36,947	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	315,293	73,275	17,883	0	0	51,330	1,803	10,573	1,562	1,025	157,842	
116	Total 4340			L110-115	610,947	119,997	132,721	0	0	76,870	5,010	16,125	3,097	6,489	250,638

Plant Specific Expenses

117	6110	Network Support	L3	(186,441)	(36,617)	(40,516)	0	0	(23,455)	(1,529)	(4,920)	(945)	(1,981)	(76,478)
118	6120	General Support	L3	3,287,781	645,714	714,473	0	0	413,607	26,967	86,760	16,670	34,935	1,348,655
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	598,409	84,376	277,904	0	0	41,214	7,194	9,213	3,140	13,148	162,220
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	421,423	59,421	195,711	0	0	29,024	5,066	6,488	2,212	9,259	114,242
123	Total COE		L119-122	1,019,832	143,797	473,615	0	0	70,238	12,260	15,701	5,352	22,407	276,462
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
127	6410	Cable & Wire Facilities	L9	1,443,484	335,469	81,873	0	0	235,001	8,256	48,405	7,152	4,694	722,634
128	Total Plant Specific		L117,118,123,126-127	5,564,656	1,088,363	1,229,445	0	0	695,391	45,954	145,946	28,229	60,055	2,271,273

Plant Non-Specific Expenses

129	6510	Other Prop Plant & Equip	L15	160,410	31,504	34,859	0	0	20,180	1,316	4,233	813	1,704	65,801
130	6530	Network Operations	L10	1,870,139	367,292	406,403	0	0	235,266	15,339	49,350	9,482	19,872	767,135
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	320,989	320,989		0		0		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	1,338,406	262,860	290,851	0	0	168,373	10,978	35,319	6,786	14,222	549,017
133		Dep - COE Switching	L4	373,610	124,265		0		18,838		6,130		0	224,377
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,451,953	262,237	1,341,057	0	0	176,911	34,716	37,308	15,154	63,447	521,123
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,664,900	851,731	207,870	0	0	596,650	20,962	122,896	18,159	11,918	1,834,714
138		Total 6561	L132-137	7,828,869	1,501,093	1,839,778	0	0	960,772	66,656	201,653	40,099	89,587	3,129,231
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	120,286	23,624	26,140	0	0	15,132	987	3,174	610	1,278	49,341
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	10,300,693	2,244,502	2,307,180	0	0	1,231,350	84,298	258,410	51,004	112,441	4,011,508

Customer Operations Expenses

144	6610	Marketing	Alloc 43	973,803	191,862	0	82,434	0	0	0	31,623	0	0	667,884
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	603	0		0		0		0		0	603
	6622	Directory												
147		Classified	Alloc 22	9,420										9,420
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	6,280	846		0		412		121		0	4,901
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	15,700	846	0	0	0	412	0	121	0	0	14,321

6623 Commercial Operations												
Cat 1 - Local Business Office												
End User service order processing												
152	Presubscription	Alloc 26	228,717	228,717								0
153	Directory Advertising	Alloc 27	1,195									1,195
154	All other	Alloc 28	1,365,137	63,897	1,196	0	0	22,694	1,195	56,731	1,195	1,218,229
155	End User payment & collecti	Alloc 21	1,393,595	294,105	0	0	0	155,122	0	38,893	55,452	850,023
156	End User billing inquiry	Alloc 30	360,571	1,431	1	0	0	3,112	63	5,724	621	349,619
157	IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0	0
158	IXC payment and collection	Alloc 33	178,874	72,894	21,765	0	0	79,739	3,586	890	0	0
159	IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0	0
160	Future Use											
161	Total Category 1	L152-160	3,528,089	661,044	22,962	0	0	260,667	4,844	102,238	57,268	0 2,419,066

<u>Cat 2 - Revenue Accounting</u>													
162	Message Processing	Alloc 36	93,935	35,605	0	0	51,722	6,608	0	0	0	0	0
163	OB&C - Expense	Alloc 38	367,728	109,673	0	0	64,514	64,514	0	0	0	129,027	0
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	110,919	55,459	0	0	27,730	27,730	0	0	0	0	0
168	Subscriber Line Charge	Alloc 29	19,355	19,355	0	0	0	0	0	0	0	0	0
169	Total Category 2	L162-168	591,937	220,092	0	0	0	143,966	0	98,852	0	0	129,027
170	Subtotal Categories 1 & 2	L161,169	4,120,026	881,136	22,962	0	0	404,633	4,844	201,090	57,268	0	2,548,093
<u>Category 3 - Other Commercial</u>													
171	Telcom Relay Service	Alloc 45	87,413	87,413	0	0	0	0	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	4,207,439	968,549	22,962	0	0	404,633	4,844	201,090	57,268	0	2,548,093
174	Total Customer Operations	L144-146,151,173	5,197,545	1,161,257	22,962	82,434	0	405,045	4,844	232,834	57,268	0	3,230,901
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,531,000	2,007,815	984,853	82,434	0	945,550	40,699	346,290	79,254	46,973	4,997,132
<u>Corporate Operations Expenses</u>													
176	6710 Executive & Planning	L175	503,228	106,011	51,999	4,352	0	49,924	2,149	18,284	4,185	2,480	263,844
177	6720 General & Administrative												
177	Other Direct	Alloc 46	46,708	46,708	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0	0	0	0	0	0	0	0	0	0	0
179	Other	L175	2,745,300	578,329	283,676	23,744	0	272,355	11,723	99,745	22,828	13,530	1,439,370
180	Total 6720	L177-179	2,792,008	625,037	283,676	23,744	0	272,355	11,723	99,745	22,828	13,530	1,439,370
181	Total Corporate Operations	L176,180	3,295,236	731,048	335,675	28,096	0	322,279	13,872	118,029	27,013	16,010	1,703,214
182	Total Operating Expenses	L128,143,174,181	24,358,130	5,225,170	3,895,262	110,530	0	2,654,065	148,968	755,219	163,514	188,506	11,216,896

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	
184	7240	Ad Valorem Taxes - Allocated	L15	406,767	79,888	88,395	0	0	51,172	3,336	10,734	2,062	4,322	166,858
185	7240	Ad Valorem Taxes - Direct	Alloc 40	6,757	6,757	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	413,524	86,645	88,395	0	0	51,172	3,336	10,734	2,062	4,322	166,858
187	7370	Special Charges	L181	160,434	35,592	16,343	1,368	0	15,691	675	5,746	1,315	779	82,925
188		Total Operating Exp & Taxes	L182,183,186,187	24,932,088	5,347,407	4,000,000	111,898	0	2,720,928	152,979	771,699	166,891	193,607	11,466,679
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	16,982,933	3,822,690	2,134,082	111,898	0	1,745,024	85,336	566,872	126,182	102,742	8,288,107

Tax Adjustments

190	7210	Investment Tax Credits	L15	0	0	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	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	2,767	426	1,053	0	0	268	31	57	15	50	867

Rent Revenues Account 5240

202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0	0	0	0	0	0	0	0	0	0
204	2220	COE - Operator Systems	L5	0	0	0	0	0	0	0	0	0	0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0	0	0	0	0	0	0	0	0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	24,934,855	5,347,833	4,001,053	111,898	0	2,721,196	153,010	771,756	166,906	193,657	11,467,546

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	13,604	13,544	14	0	0	46	0	60	
2 Circuits	2,185	2,146	8	0	0	31	0	39	
3 Circuit Miles	30,056	29,255	280	0	0	520	0	800.49	
4 Wideband Channels for COE Category 4.22	400	0	322	0	40	12	26	400	
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	400	0	322	0	40	12	26	400	

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	282,192	106,961		0		155,380		19,851		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	1,023,764	201,706	0	86,663	0	0	0	33,245	0	0	702,150
15 OB&C Expense	367,728	109,673		0		64,514		64,514		0	129,027

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	2,767
20 FIT Adjustment - Addbacks	0
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 3,721 Current Year 3,596 Average 3,828 Percentage 1.000000
29 WBI Data Only Lines	0 0 0 0.000000
30 Total	3,853 3,803 3,828 1.000000

[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	18,421,883	0	2,039,310	0	571,286	6,960,451	1,892,382	13,314,494	0	43,199,806	106,352,754
2. Plant Under Construction	Part 69, Form 1, Ln 20	275,422	0	30,489	0	8,541	104,064	28,292	199,061	0	645,869	1,590,052
3. Net Investment	Part 69, Form 2, Ln 43	2,398,031	0	350,751	0	182,386	1,705,563	715,456	4,843,490	0	10,195,677	19,529,065
4. Rate of Return	Authorized Rate of Return	0.1062500	0.1062500	0.1062500	0.1062500	0.1062500	0.1062500	0.1062500	0.1062500	0.1062500		
5. Return	(Line 3 x 4)	254,791	0	37,267	0	19,379	181,216	76,017	514,621	0	1,083,291	
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)	254,791	0	37,267	0	19,379	181,216	76,017	514,621	0	1,083,291	
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	0	0	0	0	0	0	0	0	0	0	0
11. Subject to FIT	(Lines 5-8-9-10)	254,791	0	37,267	0	19,379	181,216	76,017	514,621	0	1,083,291	
12. Federal Income Tax @ 26.58228%		67,729	0	9,906	0	5,151	48,171	20,207	136,798	0	287,963	
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 5-8-10-13)+(Lines 5-8-9-10)	322,520	0	47,173	0	24,530	229,387	96,224	651,419	0	1,371,254	
15. State Income Tax @ 5.23160%		16,873	0	2,468	0	1,283	12,001	5,034	34,080	0	71,739	
16. Return + FIT + SIT	(Lines 5-9+12+15-6)	339,393	0	49,641	0	25,813	241,388	101,258	685,499	0	1,442,993	
17. Expenses and Taxes (Prior to Corporate Cap)	Part 69, Form 10	3,969,605	0	778,332	1,145	108,957	1,217,330	327,134	2,298,578	0	8,701,081	24,593,214
18. Corporate Operations Limitation Impact	Part 69, Form 10, L182a	(154,081)	0								(154,081)	
19. Subtotal	(Lines 16+17+18)	4,154,917	0	827,973	1,145	134,770	1,458,718	428,392	2,984,077	0	9,989,993	
20. Gross Receipts Tax @ 0.00000%		0	0	0	0	0	0	0	0	0	0	
21. Subtotal	(Line 19+20)	4,154,917	0	827,973	1,145	134,770	1,458,718	428,392	2,984,077	0	9,989,992	
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)	4,154,917	0	827,973	1,145	134,770	1,458,718	428,392	2,984,077	0	9,989,992	

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #1

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)	4,154,917	0	827,973	1,145	134,770	1,458,718	428,392	2,984,077	0	9,989,992	
24. Adjustment for Line Port Re-allocation	Frozen Amt	168,306		(168,306)							0	
25. TIC Revenues for 12 Months Ending 6/30/01						(20,853)					(20,853)	
26. Subtotal	(Lines 23+24+25)	4,323,223	0	659,667	1,145	113,917	1,458,718	428,392	2,984,077	0	9,969,139	
27. Frozen TIC Revenue		12,154	0	1,035	7	712	3,171	474	3,300	0	20,853	
28. Total Revised Revenue Requirement With MAG Adjustments (Line 23 + 24 + 25 + 27)		4,335,377	0	660,702	1,152	114,629	1,461,889	428,866	2,987,377	0	9,989,992	
Total Switched Access Adjustment												
29. Total Annual Expense Adjustment for DME (Line 24 + 27)		180,460	0		(187,405)		3,171	474	3,300	0		
30. Total Monthly Expense Adjustment for DME (Line 29 / 12)		15,038	0		(15,617)		264	40	275	0		

PART 69

[illegible]

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #2

28	CWC Cash Working Capital	L12	240,090	102,058	0	0	11,298	0	3,165	38,562	759	0	10,484	73,764	0
28a	CWC Disallowed for Corporate Cap	Input 13	(6,332)	(6,332)	0	0									
29	3100 Depreciation Reserve	L97	33,937,577	16,366,103	0	0	1,727,159	0	399,741	5,386,826	121,039	0	1,212,869	8,723,840	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	33,937,577	16,366,103	0	0	1,727,159	0	399,741	5,386,826	121,039	0	1,212,869	8,723,840	0
37	4040 Customer Deposits	L12	0	0	0	0	0	0	0	0	0	0	0	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	240,512	102,239	0	0	11,318	0	3,171	38,629	760	0	10,502	73,893	0
40	4340 Non-Current Def Oper Taxes	L111	319,792	136,488	0	0	15,097	0	4,201	51,340	1,029	0	13,886	97,751	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	10,214,158	2,398,031	0	0	350,751	0	182,386	1,705,563	18,481	0	715,456	4,843,490	0
44	Total 2001 Less Associated Res	L18-22, 27 Less 36, 38, 40-42	10,220,912	2,404,544	0	0	350,771	0	182,392	1,705,630	18,482	0	715,474	4,843,619	0

Attachment #2

55	2230	Cat 4.11 - WBI Loop	Alloc 2		1,606,533		0					1,606,533	
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		2,680,860	2,670,197				10,663			
59	2230	Cat 4.21 - IX Cct - Other Co	Direct		0							0	
60	2230	Cat 4.22 - Wideband Special	L73		3,260,151			0		3,260,151			
60a	2230	Cat 4.22 - WBI Transport	Alloc 3		10,762,001							10,762,001	0
61	2230	Cat 4.23 - IX Cct - Other	Alloc 4		381,630		0	0	376,723	4,907		0	0
62	2230	Cat 4.3 - Host / Remote	L75		12,715				12,715				
63	Total 2230		L55-62		18,703,890	2,670,197	0	0	0	389,438	3,275,721	0	1,606,533 10,762,001 0

Tangible Assets - Capital Leases - Acct 2680

77	2110	General Support Facilities	L3	0	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	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	0
83	Total	2681	L77-82	0	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	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	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	0
90	Total	1438	L84-89	0	0	0	0	0	0	0	0	0	0	0	0

Accumulated Depreciation - Acct 3100

91	2110	General Support Facilities	L2+L2a	5,566,050	2,321,939	0	0	257,040	0	72,006	877,313	121,039	0	238,521	1,678,192	0
92	2210	COE - Switching	L4	1,470,119				1,470,119		0			0			0
93	2220	COE - Operator Systems	L5	0				0	0	0			0			0
94	2230	COE - Transmission	L6	11,343,747	1,619,452	0		0	0	236,191	1,986,696		0	974,348	6,527,060	0
95	2310	Information Orig /Term	L8	0	0		0									
96	2410	Cable & Wire Facilities	L9	15,557,661	12,424,712	0		0	0	91,544	2,522,817		0	0	518,588	0
97	Total	3100	L91-96	33,937,577	16,366,103	0	0	1,727,159	0	399,741	5,386,826	121,039	0	1,212,869	8,723,840	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	0
99	2210	COE - Switching	L4	0			0	0			0				0
100	2220	COE - Operator Systems	L5	0			0	0			0				0
101	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0	0
102	2310	Information Orig /Term	L8	0	0		0								0
103	2410	Cable & Wire Facilities	L9	0	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	0

Net Noncurrent Deferred Operating Income Taxes - Acct 4340

105	2110	General Support Facilities	L2+L2a	47,337	19,748	0	0	2,186	0	612	7,461	1,029	0	2,029	14,272	0
106	2210	COE - Switching	L4	12,911				12,911		0			0			0
107	2220	COE - Operator Systems	L5	0				0	0	0			0			0
108	2230	COE - Transmission	L6	138,045	19,708	0		0	0	2,874	24,177		0	11,857	79,429	0
109	2310	Information Orig /Term	L8	0	0		0									0
110	2410	Cable & Wire Facilities	L9	121,499	97,032	0		0	0	715	19,702		0	0	4,050	0
111	Total 4340		L105-110	319,792	136,488	0	0	15,097	0	4,201	51,340	1,029	0	13,886	97,751	0

Plant Specific Expenses

112	6110	Network Support	L12	(76,278)	(32,425)	0	0	(3,589)	0	(1,006)	(12,251)	(241)	0	(3,331)	(23,435)	0
113	6120	General Support	L3	1,313,012	548,278	0	0	60,695	0	17,003	207,159	27,285	0	56,322	396,270	0
114	6210	COE - Switching - Equal Access	Direct	0				0								0
115	6210	COE - Switching - All Other	Alloc 6	356,979				356,979		0			0			0
116	6220	COE - Operator Systems	L5	0				0	0	0			0			0
117	6230	COE - Transmission	L6	249,724	35,650	0		0	0	5,200	43,736		0	21,450	143,688	0
118	Total COE		L114-117	606,703	35,650	0		356,979	0	5,200	43,736		0	21,450	143,688	0
119	6310	IOT - Other	L67	0			0									0
120	6310	IOT - Customer Premise Equip	L68	0	0											0
121	Total 6310		L119-120	0	0		0				0					0
122	6410	Cable & Wire Facilities	L76	408,972	326,615	0		0	0	2,406	66,319		0	0	13,632	0
123	Total Plant Specific		L112,113,118,121-122	2,252,409	878,118	0	0	414,085	0	23,603	304,963	27,044	0	74,441	530,155	0

Plant Non-Specific Expenses

124	6510	Other Prop Plant & Equip	L10	64,108	27,338	0	0	3,026	0	848	10,329	0	2,808	19,759	0
125	6530	Network Operations	L10	747,104	318,591	0	0	35,268	0	9,880	120,375	0	32,727	230,263	0
126	6540	Access	Direct	0								0			
126a	6540	Universal Service Assignment	Direct	320,989	320,989										
	6561	<u>Depreciation</u>													
127		Dep - Support Assets	L3	539,482	225,051	0	0	24,913	0	6,979	85,032	11,732	0	23,118	162,657
128		Dep - COE Switching	L4	122,961				122,961		0			0		0
129		Dep - COE Operator	L5	0				0	0	0			0		0
130		Dep - COE Transmission	L6	1,587,567	226,643	0		0	0	33,055	278,040		0	136,361	913,468
131		Dep - IOT	L8	0	0		0				0				0
132		Dep - Cable & Wire Facilities	L9	1,049,037	837,785	0		0	0	6,173	170,111		0	0	34,968
133		Total 6561	L127-132	3,299,047	1,289,479	0	0	147,874	0	46,207	533,183	11,732	0	159,479	1,111,093
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	49,014	20,836	0	0	2,306	0	646	7,872	155	0	2,140	15,059
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	4,480,262	1,977,233	0	0	188,474	0	57,581	671,759	11,887	0	197,154	1,376,174

Customer Operations Expenses

139	6610	<u>Marketing</u>	L12	268,057	113,948	0	0	12,614	0	3,534	43,053	847	0	11,705	82,356
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	846					846						

6623 <u>Commercial Operations</u>									
<u>Cat 1 - Local Business Office</u>									
End User Service Order Processing									
143	Presubscription	L13	225,967	197,919	0	21,910	6,138		
144	Message Tel	Direct	63,129					63,129	
145	Private Line	Direct	1,181					1,181	
146	Total	L143-145	290,277	197,919	0	21,910	6,138	64,310	
End User Payment and Collection									
147	Message Tel	Direct	183,026					183,026	
148	Private Line	Direct	0					0	
149	EUCL	Direct	107,543	107,543					
150	Total	L147-149	290,569	107,543				183,026	
End User Billing Inquiry									
151	Message Tel	Direct	862					862	
152	Private Line	Direct	(1)					(1)	
153	EUCL	Direct	554	554					
154	Total	L151-153	1,415	554				861	
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	66,403	58,161	0	6,438	1,804		
160	Private Line	Direct	21,503					21,503	
161	Billing & Collection	Direct	5,615					5,615	
162	Total	L159-161	93,521	58,161	0	6,438	1,804	21,503	5,615
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	675,782	364,177	0	28,348	7,942	21,503	253,812

Cat 2 - Revenue Accounting															
169	Message Processing	Direct	35,231							35,231					
170	OB&C - Expense	Direct	108,523							108,523					
171	Future Use														
172	Future Use														
173	Carrier Access Billing	L11	54,878		0	4,517	0	1,265	15,416			4,191	29,489	0	
174	Subscriber Line Charge	Direct	19,151	19,151											
175	Total Category 2	L169-174	217,783	19,151	0	4,517	0	1,265	15,416	143,754		4,191	29,489	0	
176	Subtotal Customer Services	L140-142,168,175	894,411	383,328	0	0	32,865	846	9,207	36,919	397,566	0	4,191	29,489	0
Category 3 - Other Commercial															
177	Total Category 3	L176	87,413	37,463	0	0	3,212	83	900	3,608	38,855	0	410	2,882	0
178	Total Customer Services	L176-177	981,824	420,791	0	0	36,077	929	10,107	40,527	436,421	0	4,601	32,371	0
179	Total Customer Operations	L139,178	1,249,881	534,739	0	0	48,691	929	13,641	83,580	437,268	0	16,306	114,727	0
180	Total Big Three Expenses	L123-126,179 (less L114)	4,634,491	2,079,775	0	0	501,070	929	47,972	519,247	464,312	0	126,282	894,904	0
180a	Total Big Three Expenses - Modified	L180 Less 112, 113, 139, 143, 158, 162, 166, 177	2,722,799	1,156,431	0	0	399,790	846	19,599	256,175	391,951	0	61,176	436,831	0
Corporate Operations Expenses															
181 6710	Executive & Planning	L180	158,613	71,178	0	0	17,149	32	1,642	17,771	15,891	0	4,322	30,628	0
182 6720	General & Administrative	L180	918,191	412,048	0	0	99,273	184	9,504	102,874	91,990	0	25,019	177,299	0
182a	Disallowed Corp Operations Exp	L180	(154,081)	(154,081)	0	0									
183	Total Corporate Operations	L181-182	922,723	329,145	0	0	116,422	216	11,146	120,645	107,881	0	29,341	207,927	0
184	Total Operating Expenses	L123,138,179,183	8,905,275	3,719,235	0	0	767,672	1,145	105,971	1,180,947	584,080	0	317,242	2,228,983	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	172,507	73,330	0	0	8,118	0	2,274	27,707	545	0	7,533	53,000	0
187	7370	Special Charges	L12	52,571	22,346	0	0	2,474	0	693	8,444	166	0	2,296	16,152	0
188		Total Operating Exp & Taxes	L184-187	9,130,353	3,814,911	0	0	778,264	1,145	108,938	1,217,098	584,791	0	327,071	2,298,135	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	0	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	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	1,443	613	0	0	68	0	19	232	5	0	63	443	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
203	2220	COE - Operator Systems	L5	0			0		0			0				0
204	2230	COE - Transmission	L6	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
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	9,131,796	3,815,524	0	0	778,332	1,145	108,957	1,217,330	584,796	0	327,134	2,298,578	0

PART 36

[illegible]

25 CWC Cash Working Capital	L189	676,166	153,001	82,662	4,427	0	69,874	3,352	22,672	4,997	3,983	331,198
26 3100 Depreciation Reserve	L102	89,262,683	18,551,933	15,385,644	0	0	11,984,734	662,550	2,507,623	435,122	763,340	38,971,737
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	89,262,683	18,551,933	15,385,644	0	0	11,984,734	662,550	2,507,623	435,122	763,340	38,971,737
33 4040 Customer Deposits	L15	0	0	0	0	0	0	0	0	0	0	0
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	748,776	158,202	75,879	6,431	0	74,548	3,166	27,286	6,208	3,620	393,436
36 4340 Non-Current Def Oper Taxes	L116	786,527	156,287	163,505	0	0	100,481	6,321	21,059	3,910	8,016	326,948
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	19,529,065	3,098,297	7,124,197	(2,004)	0	1,954,899	210,904	409,336	104,943	340,650	6,287,843
40 Total 2001 Less 2690	L 3, 10, 13	106,143,283	21,057,595	22,193,798	0	0	13,537,095	855,352	2,837,231	527,963	1,087,668	44,046,581
41 Total 2001 Less Associated R	L15-19,24 Less L32,34 36-38	19,601,675	3,103,498	7,117,414	0	0	1,959,573	210,718	413,950	106,154	340,287	6,350,081
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	5,205,145	1,731,267	0	0	262,456	85,407	0	0	0	3,126,015	0
44 2210 Cat 5 - Equal Access	Alloc 13	0	0	0	0	0	0	0	0	0	0	0
45 Total 2210	L42-44	5,205,145	1,731,267	0	0	262,456	85,407	0	0	0	3,126,015	0

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	1,606,533		1,606,533	0	0	0	0	0	0
52	2230 Cat 4.121 - Exch Trunk EAS	Alloc 5	31,603						31,603	0	0
53	2230 Cat 4.122 - Exch Trunk Toll	Alloc 6	0	0	0	0	0	0	0	0	0
54	2230 Cat 4.123 - Exch Trunk Spl	Alloc 7	0		0	0	0	0	0	0	0
55	2230 Cat 4.13 - Exch Ln Circuit	Alloc 8	10,726,489	2,670,197	10,663	0	0	1,874,746	0	385,619	35,036
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	4,049,877	0	3,260,151	0	0	0	0	121,496	0
57a	2230 Cat 4.22 - WBI Transport	Alloc 7	10,762,001		10,762,001	0	0	0	0	0	0
58	2230 Cat 4.23 - IX Cct - Other	Alloc 11	1,340,246	376,723	4,907	0	0	183,182	0	47,859	19,015
59	2230 Cat 4.3 - Host Remote	Alloc 12	87,483	12,715		0	0	6,183	0	1,814	0
60	Total 2230	L51-59	28,604,232	3,059,635	15,644,255	0	0	2,064,111	404,988	435,292	175,547
										740,163	6,080,241

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	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	52,098,020	12,969,015	51,791	0	0	9,105,545	0	1,872,933	170,170	0	27,928,566
68	2410	Cat 2.1 - Exch Trk CWF - EA	Alloc 5	4,400									4,400	0
69	2410	Cat 2.2 - Data Only Loop	Alloc 4	0		0		0				0	0	0
70	2410	Cat 2.3 - WBI Transport	Alloc 7	541,306		541,306		0				0		0
71	2410	Cat 2.4 - Exch Trk CWF - WI	Alloc 68	3,202,962	0	2,578,384	0	0	320,296	0		96,089	0	208,193
72	2410	Cat 3 - IX C&WF	Alloc 18	339,171	94,483	3,162	0	0	45,943	0	12,003	5,872	177,709	(1)
73	2410	Cat 4 - Host / Remote C&WF	Alloc 12	7,366	1,071		0		521		153		0	5,621
74		Total 2410	L67-73	56,193,225	13,064,569	3,174,643	0	0	9,152,009	320,296	1,885,089	272,131	182,109	28,142,379

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

96	2110	General Support Facilities	L3	13,659,649	2,709,916	2,856,134	0	0	1,742,098	110,075	365,125	67,944	139,972	5,668,385	
97	2210	COE - Switching	L4	4,419,990	1,470,119		0		222,867		72,524		0	2,654,480	
98	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
99	2230	COE - Transmission	L6	17,348,219	1,855,642	9,488,105	0	0	1,251,865	245,622	264,001	106,468	448,902	3,687,614	
100	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
101	2410	Cable & Wire Facilities	L9	53,834,825	12,516,256	3,041,405	0	0	8,767,904	306,853	1,805,973	260,710	174,466	26,961,258	
102	Total 3100			L96-101	89,262,683	18,551,933	15,385,644	0	0	11,984,734	662,550	2,507,623	435,122	763,340	38,971,737

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	116,169	23,047	24,290	0	0	14,816	936	3,105	578	1,190	48,207	
111	2210	COE - Switching	L4	38,817	12,911		0		1,957		637		0	23,312	
112	2220	COE - Operator Systems	L5	0	0		0		0		0		0	0	
113	2230	COE - Transmission	L6	211,114	22,582	115,463	0	0	15,234	2,989	3,213	1,296	5,463	44,874	
114	2310	Information Orig /Term	L8	0	0		0		0		0		0	0	
115	2410	Cable & Wire Facilities	L9	420,427	97,747	23,752	0	0	68,474	2,396	14,104	2,036	1,363	210,555	
116	Total 4340			L110-115	786,527	156,287	163,505	0	0	100,481	6,321	21,059	3,910	8,016	326,948

Plant Specific Expenses

117	6110	Network Support	L3	(187,193)	(37,137)	(39,141)	0	0	(23,874)	(1,508)	(5,004)	(931)	(1,918)	(77,680)
118	6120	General Support	L3	3,222,263	639,260	673,752	0	0	410,955	25,966	86,132	16,028	33,019	1,337,151
119	6210	COE - Switching - Eq. Acces	Alloc 13	0	0		0		0		0			0
120	6210	COE - Switching - All Other	L7	590,611	83,692	273,287	0	0	40,642	7,075	9,096	3,067	12,930	160,822
121	6220	COE - Operator Systems	L7	0	0	0	0	0	0	0	0	0	0	0
122	6230	COE - Transmission	L7	413,161	58,546	191,178	0	0	28,431	4,949	6,363	2,145	9,045	112,504
123	Total COE		L119-122	1,003,772	142,238	464,465	0	0	69,073	12,024	15,459	5,212	21,975	273,326
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
127	6410	Cable & Wire Facilities	L9	1,415,181	329,021	79,951	0	0	230,486	8,066	47,474	6,853	4,586	708,744
128	Total Plant Specific		L117,118,123,126-127	5,454,023	1,073,382	1,179,027	0	0	686,640	44,548	144,061	27,162	57,662	2,241,541

Plant Non-Specific Expenses

129	6510	Other Prop Plant & Equip	L15	157,326	31,212	32,896	0	0	20,065	1,268	4,205	783	1,612	65,285
130	6530	Network Operations	L10	1,833,469	363,739	383,365	0	0	233,833	14,775	49,009	9,120	18,788	760,840
131	6540	Access	Alloc 20	0	0	0	0	0	0	0	0	0	0	0
131a	6540	Universal Service Assignment	Alloc 35	320,989	320,989		0		0		0			
	6561	Depreciation												
132		Dep - Support Assets	L3	1,323,942	262,655	276,827	0	0	168,850	10,669	35,389	6,585	13,567	549,400
133		Dep - COE Switching	L4	369,690	122,961		0		18,641		6,066		0	222,022
134		Dep - COE Operator	L5	0	0		0		0		0		0	0
135		Dep - COE Transmission	L6	2,427,897	259,699	1,327,868	0	0	175,200	34,375	36,947	14,900	62,824	516,084
136		Dep - IOT	L8	0	0		0		0		0		0	0
137		Dep - Cable & Wire Facilities	L9	3,630,025	843,958	205,079	0	0	591,210	20,691	121,775	17,579	11,764	1,817,969
138		Total 6561	L132-137	7,751,554	1,489,273	1,809,774	0	0	953,901	65,735	200,177	39,064	88,155	3,105,475
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	120,286	23,863	25,151	0	0	15,341	969	3,215	598	1,233	49,916
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	10,183,624	2,229,076	2,251,186	0	0	1,223,140	82,747	256,606	49,565	109,788	3,981,516

Customer Operations Expenses

144	6610	Marketing	Alloc 43	951,652	187,498	0	80,559	0	0	0	30,903	0	0	652,692
145	6621	Operator	L50	0	0		0		0		0		0	0
146		Outside Operator Services	Alloc 42	603	0		0		0		0		0	603
	6622	Directory												
147		Classified	Alloc 22	9,420										9,420
148		TWX	Alloc 23	0	0	0	0	0	0	0	0	0	0	0
149		Alpha	Alloc 24	6,280	846		0		412		121		0	4,901
150		Foreign	Alloc 25	0	0		0		0		0		0	0
151		Total 6622	L147-150	15,700	846	0	0	0	412	0	121	0	0	14,321

Plant Date: 06/30/2019
Expense Date: 12 Mo. Ending 06/30/2019

Home Telephone ILEC, LLC
Study No.: 240527

Attachment #3

6623 Commercial Operations												
Cat 1 - Local Business Office												
End User service order processing												
152	Presubscription	Alloc 26	225,967	225,967								0
153	Directory Advertising	Alloc 27	1,181									1,181
154	All other	Alloc 28	1,348,726	63,129	1,181	0	0	22,421	1,181	56,049	1,181	1,203,584
155	End User payment & collecti	Alloc 21	1,376,841	290,569	0	0	0	153,257	0	38,425	54,785	839,805
156	End User billing inquiry	Alloc 30	356,237	1,416	(1)	0	0	3,074	63	5,655	614	345,416
157	IXC service order processing	Alloc 32	0	0	0	0	0	0	0	0	0	0
158	IXC payment and collection	Alloc 33	176,723	72,018	21,503	0	0	78,779	3,543	880	0	0
159	IXC billing inquiry	Alloc 34	0	0	0	0	0	0	0	0	0	0
160	Future Use											
161	Total Category 1	L152-160	3,485,675	653,099	22,683	0	0	257,531	4,787	101,009	56,580	0 2,389,986

<u>Cat 2 - Revenue Accounting</u>													
162	Message Processing	Alloc 36	92,949	35,231		0		51,179		6,539		0	0
163	OB&C - Expense	Alloc 38	363,870	108,523		0		63,837		63,837		0	127,673
164	Future Use												
165	Future Use												
166	Future Use												
167	Carrier Access Billing	Alloc 44	109,756	54,878		0		27,439		27,439			0
168	Subscriber Line Charge	Alloc 29	19,151	19,151		0		0		0			0
169	Total Category 2	L162-168	585,726	217,783		0	0	0	142,455	0	97,815	0	127,673
170	Subtotal Categories 1 & 2	L161,169	4,071,401	870,882	22,683	0	0	399,986	4,787	198,824	56,580	0	2,517,659
<u>Category 3 - Other Commercial</u>													
171	Telcom Relay Service	Alloc 45	87,413	87,413		0		0		0			0
172	Other	L170	0	0	0	0	0	0	0	0	0	0	0
173	Total Commercial Operation	L170-172	4,158,814	958,295	22,683	0	0	399,986	4,787	198,824	56,580	0	2,517,659
174	Total Customer Operations	L144-146,151,173	5,126,769	1,146,639	22,683	80,559	0	400,398	4,787	229,848	56,580	0	3,185,275
175	Total Big Three Expenses	L123,126-127,130,174 (less L119)	9,379,191	1,981,637	950,464	80,559	0	933,790	39,652	341,790	77,765	45,349	4,928,185
<u>Corporate Operations Expenses</u>													
176	6710 Executive & Planning	L175	493,804	104,331	50,041	4,241	0	49,163	2,088	17,995	4,094	2,388	259,463
177	6720 General & Administrative												
177	Other Direct	Alloc 46	46,708	46,708	0	0	0	0	0	0	0	0	0
178	Direct to EAS	Alloc 31	0									0	0
179	Other	L175	2,713,149	573,235	274,944	23,304	0	270,120	11,470	98,871	22,495	13,118	1,425,592
180	Total 6720	L177-179	2,759,857	619,943	274,944	23,304	0	270,120	11,470	98,871	22,495	13,118	1,425,592
181	Total Corporate Operations	L176,180	3,253,661	724,274	324,985	27,545	0	319,283	13,558	116,866	26,589	15,506	1,685,055
182	Total Operating Expenses	L128,143,174,181	24,018,077	5,173,371	3,777,881	108,104	0	2,629,461	145,640	747,381	159,896	182,956	11,093,387

Operating Taxes

183	7100	Other Operating Income Exp	L15	0	0	0	0	0	0	0	0	0	0	0
184	7240	Ad Valorem Taxes - Allocated	L15	406,767	80,698	85,052	0	0	51,877	3,278	10,873	2,023	4,168	168,798
185	7240	Ad Valorem Taxes - Direct	Alloc 40	6,757	6,757	0	0	0	0	0	0	0	0	0
186		Total 7240	L184-185	413,524	87,455	85,052	0	0	51,877	3,278	10,873	2,023	4,168	168,798
187	7370	Special Charges	L181	158,846	35,360	15,866	1,345	0	15,588	662	5,705	1,298	757	82,265
188		Total Operating Exp & Taxes	L182,183,186,187	24,590,447	5,296,186	3,878,799	109,449	0	2,696,926	149,580	763,959	163,217	187,881	11,344,450
189		Total Operating Exp & Taxes (Less Depreciation)	L188 Less 138-142	16,718,607	3,783,050	2,043,874	109,449	0	1,727,684	82,876	560,567	123,555	98,493	8,189,059

Tax Adjustments

190	7210	Investment Tax Credits	L15	0	0	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	0	0
193	7340	AFUDC	L17	0	0	0	0	0	0	0	0	0	0	0
194		FIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
195		FIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
196		Total FIT Adjustments	L194-195	0	0	0	0	0	0	0	0	0	0	0
197		SIT Adjustments - Addbacks	L15	0	0	0	0	0	0	0	0	0	0	0
198		SIT Adjustments - Deduction	L15	0	0	0	0	0	0	0	0	0	0	0
199		Total SIT Adjustments	L197-198	0	0	0	0	0	0	0	0	0	0	0
200	7500	Fixed Charges	L41	0	0	0	0	0	0	0	0	0	0	0
201	7540	Interest On Customer Dep	L41	2,767	438	1,005	0	0	277	30	58	15	48	896

Rent Revenues Account 5240

202	2110	General Support Facilities	L3	0	0	0	0	0	0	0	0	0	0	0
203	2210	COE - Switching	L4	0	0		0	0		0		0	0	0
204	2220	COE - Operator Systems	L5	0	0		0	0		0		0	0	0
205	2230	COE - Transmission	L6	0	0	0	0	0	0	0	0	0	0	0
206	2310	Information Orig /Term	L8	0	0		0	0		0		0	0	0
207	2410	Cable & Wire Facilities	L9	0	0	0	0	0	0	0	0	0	0	0
208		Total 5240	L202-207	0	0	0	0	0	0	0	0	0	0	0
209		Total Operating Exp & Taxes (Including 7540 / Net of 5240)	L188+201 Less 208	24,593,214	5,296,624	3,879,804	109,449	0	2,697,203	149,610	764,017	163,232	187,929	11,345,346

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	14,083	14,023	14	0	0	46	0	60	
2 Circuits	2,185	2,146	8	0	0	31	0	39	
3 Circuit Miles	30,056	29,255	280	0	0	520	0	800.49	
4 Wideband Channels for COE Category 4.22	400	0	322	0	40	12	26	400	
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	400	0	322	0	40	12	26	400	

COMMERCIAL ALLOCATORS

	Total Company	Interstate Message	Interstate InterLATA P/L	Interstate IntraLATA Message	Interstate IntraLATA P/L	Intrastate InterLATA Message	Intrastate IntraLATA P/L	Intrastate InterLATA Message	Intrastate IntraLATA P/L	EAS	Local
7 Billed Messages	282,192	106,961		0		155,380		19,851		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	1,023,764	201,706	0	86,663	0	0	0	33,245	0	0	702,150
15 OB&C Expense	363,870	108,523		0		63,837		63,837		0	127,673

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	2,767
20 FIT Adjustment - Addbacks	0
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 3,853 Current Year 3,721 Average 3,828 Percentage 1.000000
29 WBI Data Only Lines	0 0 0 0.000000
30 Total	3,853 3,803 3,828 1.000000

TRAFFIC FACTORS

[illegible]

HOME TELEPHONE ILEC, LLC
SUMMARY OF ANNUAL INTERSTATE SPECIAL ACCESS SERVICE REVENUES
JUNE 16, 2019 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2019

1. Special Access Service Revenue (per Attachment 7, Page 2) Per Tab 2 Excel Column F - Bottom of Spreadsheet)	\$679,445
2. Total Annual Interstate Special Access Revenue Requirement (Per Attachment 1 Special Access Column Line 30) (Excludes DSL as this is Non-Tariff)	\$1,500,877
3. Variance (Line 2 - Line 1) Due to rounding	\$821,432
4. Increase (Decrease) in Special Access Revenue as of Result of New Rates and Demand (Per Tab 2 Excel Column G - Bottom of Spreadsheet)	\$56,092

HOME TELEPHONE ILEC, LLC
SPECIAL ACCESS SERVICE REVENUE
JUNE 16, 2019 INTERSTATE TARIFF FILING - EFFECTIVE JULY 1, 2019

<u>ELEMENT</u>	<u>PROPOSED DEMAND *</u>	<u>CURRENT RATE</u>	<u>CURRENT BILLING AMOUNT</u>	<u>PROPOSED RATE</u>	<u>PROPOSED BILLING AMOUNT</u>	<u>REVENUE DIFFERENTIAL</u>
SPECIAL VOICE CHANNEL TERM 2-WIRE	6.00	\$21.80	\$130.80	\$23.76	\$142.57	\$11.77
SPL VOICE CHAN TERM 2W NONRECURRING CHG	1.00	\$119.55	\$119.55	\$130.31	\$130.31	\$10.76
SPECIAL VOICE CHANNEL TERM.-FOUR WIRE	6.00	\$34.89	\$209.32	\$38.03	\$228.15	\$18.84
SPL VOICE CHAN TERM 4W NONRECURRING CHG	1.00	\$119.55	\$119.55	\$130.31	\$130.31	\$10.76
SPECIAL VOICE CHANNEL MILEAGE FACILITY	107.25	\$1.55	\$166.51	\$1.69	\$181.49	\$14.98
SPECIAL VOICE CHANNEL MILEAGE TERMINATION	12.00	\$15.60	\$187.18	\$17.00	\$204.02	\$16.84
SPECIAL VOICE BRIDGING - TWO-WIRE	0.00	\$9.35	\$0.00	\$10.19	\$0.00	\$0.00
SPECIAL VOICE BRIDGING - FOUR-WIRE	0.00	\$9.35	\$0.00	\$10.19	\$0.00	\$0.00
SPECIAL DATA BRIDGING TWO-WIRE	0.00	\$5.38	\$0.00	\$5.86	\$0.00	\$0.00
SPECIAL DATA BRIDGING FOUR-WIRE	0.00	\$5.38	\$0.00	\$5.86	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM	0.00	\$41.96	\$0.00	\$45.73	\$0.00	\$0.00
SPL DIG DATA 2.4 KBPS NONRECURRING CHARGE	0.00	\$146.13	\$0.00	\$159.28	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 4.8 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 4.8 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 9.6 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 19.2 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 56.0 KBPS MO.	12.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 56.0 KBPS NONRECURRING CHARGE	1.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIGITAL DATA CHAN TERM 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA 64.0 KBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 2.4-9.6 KBPS MO.	0.00	\$1.76	\$0.00	\$1.92	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 4.8 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILE FACILITY 56.0 KBPS MO.	125.49	\$3.11	\$389.66	\$3.38	\$424.72	\$35.06
SPL DIG DATA CHAN MILE FACILITY 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 2.4 -9.6 KBPS MO.	0.00	\$17.64	\$0.00	\$19.23	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 4.8 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 9.6 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 19.2 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL DIG DATA CHAN MILEAGE TERM 56.0 KBPS MO.	12.00	\$31.20	\$374.36	\$34.00	\$408.05	\$33.69
SPL DIG DATA CHAN MILEAGE TERM 64.0 KBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL DIGITAL DATA BRIDGING	0.00	\$6.87	\$0.00	\$7.49	\$0.00	\$0.00
SPL DIGITAL DATA LOOP TRANSFER ARRANGEMENT	0.00	\$5.43	\$0.00	\$5.92	\$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	\$27.15	\$0.00	\$29.59	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 4.8 KBPS MO.	0.00	\$27.15	\$0.00	\$29.59	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 9.6 KBPS MO.	0.00	\$27.15	\$0.00	\$29.59	\$0.00	\$0.00
SPL DIG DATA CHANNEL SERVICE 56.0 KBPS MO.	0.00	\$27.15	\$0.00	\$29.59	\$0.00	\$0.00
SPL HIGH CAP CHAN TERM 1.544 MBPS MO.	2,116.36	\$116.08	\$245,675.88	\$126.53	\$267,782.77	\$22,106.89
SPL HIGH CAP 1.544 MBPS NONRECURRING CHARGE	12.00	\$165.25	\$1,982.96	\$180.12	\$2,161.39	\$178.43
SPL HC CHAN TERM 44.736 MBPS MO. [1 DS3]	19.42	\$1,090.13	\$21,170.29	\$1,188.22	\$23,075.27	\$1,904.99
SPL HC 44.736 MBPS NONRECURRING CHARGE [1 DS3]	1.00	\$342.87	\$342.87	\$373.73	\$373.73	\$30.85
SPL HIGH CAP CHAN MILE FACILITY 64 KBPS MO.	0.00	\$4.04	\$0.00	\$4.40	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILITY 1.544 MBPS MO.	18,748.50	\$12.49	\$234,231.82	\$13.62	\$255,308.92	\$21,077.11
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	539.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILITY 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	\$40.54	\$0.00	\$44.19	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 1.544 MBPS MO.	1,820.90	\$64.94	\$118,252.42	\$70.79	\$128,893.24	\$10,640.82
SPL HIGH CAP CHAN TERM 44.736 MBPS MO.	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP 44.736 MBPS NONRECURRING CHARGE	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE FACILITY 44.736 MBPS MO.	0.00	\$91.15	\$0.00	\$99.35	\$0.00	\$0.00
SPL HIGH CAP CHAN MILE TERM 44.736 MBPS MO.	0.00	\$371.49	\$0.00	\$404.92	\$0.00	\$0.00