

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	MSG	Other
				(b)	(c)	(d)
1	Net Telecom Plant	S-2, Ln 45	36,267,767	7,791,099	3,838,736	24,637,932
2	Rate Base Adjustment #1	RECORDS	-	-	-	-
3	Rate Base Adjustment #2	RECORDS	-	-	-	-
4	Rate Base Adjustment #3	RECORDS	-	-	-	-
5	RATE BASE	Lns 1-2...4	36,267,767	7,791,099	3,838,736	24,637,932
6	Rate of Return	RECORDS		10.63%	10.63%	10.63%
7	RETURN ON RATE BASE	Ln 5 * Ln 6	3,853,450	827,804	407,866	2,617,780
8	Return Adjustment #1	RECORDS	-	-	-	-
9	Return Adjustment #2	RECORDS	-	-	-	-
10	NET RETURN	Ln 7 - 8...9	3,853,450	827,804	407,866	2,617,780
11	7300 Alw Fds Used Dur Const	S10, Ln 16	-	-	-	-
12	7300 Disallowance	-Ln 11	-	-	-	-
13	Fixed Charges	S-10, Ln 21	-	-	-	-
14	ITC Amortization	S-10, Ln 24	-	-	-	-
15	Amortization of Excess Def Taxes	S-10, Ln 25	-	-	-	-
16	Capitalized Payroll Taxes	S-10, Ln 28	34,632	7,331	3,682	23,619
17	Depreciation Adjustment	S-10, Ln 31	-	-	-	-
18	FIT Allowances/Disallowances	S-14, Ln 26	-	-	-	-
19	Income Adj 1	RECORDS	-	-	-	-
20	Income Adj 2	RECORDS	-	-	-	-
21	Total Misc Inc Adjustment	S-10, Ln 39	-	-	-	-
22	AFTER TAX INCOME	Note 1	3,818,818	820,473	404,184	2,594,161
23	State Income Tax	Ln 35	-	-	-	-
24	Net Federal Income Tax	Ln 38	325,542	218,101	107,441	-
25	Operating Expenses & Taxes	S-3, Ln 17	24,168,620	5,043,024	2,406,473	16,719,123
26	Uncollectibles	S-10, Ln 34	-	-	-	-
27	Other Adjustments	RECORDS	-	-	-	-
28	NET REVENUE REQUIREMENT	.n 10 + 23..26-11-2	28,347,612	6,088,929	2,921,780	19,336,903
29	Gross Receipts Tax	Note 2	-	-	-	-
30	Other Adjustments	RECORDS	-	-	-	-
31	REVENUE REQUIREMENT	Ln 28+29-30	28,347,612	6,088,929	2,921,780	19,336,903
31.1	Revised Rev Req based on MAG Order	Ln 31+notes 4 & 5				

INCOME TAXES			
32	FIT Taxable Income	Ln 22 + Ln 37	1,550,199
33	SIT Taxable Income	Note 3	1,038,574
34	State Income Tax Rate	Ln 35 / Ln 33	21.0000%
35	State Income Tax Requirement		0.0000%
TOLL PORTION			
36	Federal Income Tax Rate	Ln 37 / Ln 32	35.0000%
37	Gross Fed Inc Tax Requirement		325,542
38	Net Fed Inc Tax Requirement	Ln 37-14-15	218,101

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

Note 2: Based on these Statutory Rates

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

0.0000% 0.0000% 0.0000%

SEPARATED TELECOMMUNICATIONS PLANT SUMMARY
12 Month Study Period Ended
December 31, 2018

The Chillicothe Telephone Company
Ohio: COSA 300597
2018 PYCOS
June 8, 2019
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
1	2110 Land & Support Assets	S-4, Ln 14	8,533,029	1,806,272	907,259	5,819,497
2	2210 COE - Switching	S-5, Ln 38	3,450,965	306,785	-	3,144,180
3	2220 COE - Operator	S-5, Ln 26	-	-	-	-
4	2230 COE - Transmission	S-5, Ln 95	8,073,943	1,701,308	1,687,625	4,685,010
5	2310 - Info Orig/Term Equipment	S-6, Ln 13	-	-	-	-
6	2410 C&WF	S-7, Ln 55	23,553,549	5,417,318	2,042,030	16,094,201
7	Total COE, IOT, C&WF	Ln 2...6	35,078,457	7,425,411	3,729,655	23,923,391
8	Distribution of Line 7	Ln 7/7a	100.0000%	21.1680%	10.6323%	68.1997%
9	2680 Tangible Assets	S-8, Ln 31	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	Ln 1+7+9	43,611,486	9,231,683	4,636,915	29,742,889
11	Distribution of Line 10	Ln 10/10a	100.0000%	21.1680%	10.6323%	68.1997%
12	2690 Intangible Assets	S-8, Ln 35	813,073	172,111	86,449	554,513
13	2001 TELECOM PLANT IN SVC	Ln 10+12	44,424,559	9,403,794	4,723,363	30,297,402
14	Distribution of Line 13	Ln 13/13a	100.0000%	21.1680%	10.6323%	68.1997%
15	2110 Land Assets	S-4, Ln 13	-	-	-	-
16	2001 TPIS x/Land	Ln 13-15	44,424,559	9,403,794	4,723,363	30,297,402
17	Distribution of Line 16	Ln 16/16a	100.0000%	21.1680%	10.6323%	68.1997%
18	2002 Prop Hld Fut Telecom Use	S-9, Ln 14	-	-	-	-
19	2003 Plant Under Const - Short	S-9, Ln 18	407,531	86,266	43,330	277,934
20	2004 Plant Under Const - Long	S-9, Ln 21	-	-	-	-
21	2004 Disallowances	-Ln 20	-	-	-	-
22	2005 Telecom Plant Adjustment	S-9, Ln 25	-	-	-	-
23	TOTAL TELECOM PLANT	Ln 13+18..22	44,832,090	9,490,060	4,766,693	30,575,336
24	Net Equal Access Investment	S-9, Ln 38	-	-	-	-
25	1500 Other Juris Assets - Net	S-15, Ln 16	-	-	-	-
26	3100 Accumulated Depreciation	S-15, Ln 25	2,983,160	625,702	387,184	1,970,274
27	3200 Acc Dep-Hld for Fut Use	S-15, Ln 27	-	-	-	-
28	3400 Accum Amort - Tangible	S-15, Ln 28..29	-	-	-	-
29	3500 Accum Amort - Intangible	S-15, Ln 30	-	-	-	-
30	3600 Accum Amort - Other	S-15, Ln 31	-	-	-	-
31	4100 Net Cur Def Op Inc Taxes	S-15, Ln 43	-	-	-	-
32	4340 Noncur Def Oper Inc Tax	S-15, Ln 65	2,579,467	551,278	285,228	1,742,961
33	4360 Other Deferred Credits - Net	S-15, Ln 66	98,917	20,939	10,517	67,461
34	4370 Other Jur Liab & Def Credits - Net	S-15, Ln 68	-	-	-	-
35	NET TELECOM PLANT	Ln 23+24-25..34	39,170,546	8,292,142	4,083,764	26,794,640
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.1693%	10.4256%	68.4051%
37	1402 Rural Tel Bank Stock	S-9, Ln 27	-	-	-	-
38	1220 Materials & Supplies	S-9, Ln 30	1,096,288	252,146	95,045	749,096
39	Cash Working Capital	S-9, Ln 33	703,898	145,618	60,826	497,455
40	Investment Allow/Disallow	S-9, Ln 42	-	-	-	-
41	Accum Depr/Amort Allow/Disallow	S-15, Ln 71	-	-	-	-
42	4040 Customer Deposits	S-15, Ln 34	-	-	-	-
43	4310 Other Long-term Liab.	S-15, Ln 56	4,702,965	898,807	400,899	3,403,259
44	Other Telecom Pl Adjust	RECORDS	-	-	-	-
45	NET TELECOM PLT & OTHER RATE BASE ITEMS	A+B..F+I-(G+H)	36,267,767	7,791,099	3,838,736	24,637,932
46	Distribution of Line 45	Ln 45/45a	100.0000%	21.4822%	10.5844%	67.9334%

SEPARATED EXPENSE SUMMARY
12 Month Study Period Ended
December 31, 2018

The Chillicothe Telephone Company
Ohio: COSA 300597
2018 PYCOS
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Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
1	Plant Spec Exp Accts 6210, 6220					
2	6230, 6310, 6410	S-11, Ln 32	3,313,340	684,855	369,975	2,258,510
3	PI Nonspec Account 6530	S-12, Ln 23	1,078,624	228,323	114,683	735,618
4	Cust Oper Accts 6610, 6620	S-13, Ln 60	1,293,584	173,415	-	1,120,169
5	TOTAL BIG THREE EXPENSES	Ln 2..4	5,685,548	1,086,593	484,658	4,114,297
6	Distribution of Line 5	Ln 5/5a	100.0000%	19.1115%	8.5244%	72.3641%
7	Plant Specific Expenses	S-11, Ln 33	5,216,289	1,087,672	572,303	3,556,315
8	Plant Nonspecific Expenses	S-12, Ln 39	8,316,680	1,988,168	1,034,150	5,294,362
9	Customer Operations Expenses	S-13, Ln 60	1,293,584	173,415	-	1,120,169
10	Corporate Operations Expenses	S-14, Ln 22	9,141,068	1,746,995	779,219	6,614,854
11	7100 Other Oper Inc & Expenses	S-10, Ln 14	-	-	-	-
12	7300 Contributions	S-10, Ln 17	-	-	-	-
13	TOTAL OPERATING EXPENSES	Ln 7..12	23,967,621	4,996,250	2,385,672	16,585,699
14	Operating Taxes	S-14, Ln 31	200,999	46,774	20,801	133,424
15	Equal Access Expenses	S-14, Ln 35	-	-	-	-
16	Expense Allowances/Disallowances	S-14, Ln 38	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	Ln 13+14..16	24,168,620	5,043,024	2,406,473	16,719,123
18	Distribution of Line 17	Ln 17/17a	100.0000%	20.8660%	9.9570%	69.1770%
19	Total Depr & Amort	S-12, Ln 38	6,966,122	1,484,289	919,956	4,561,877
20	Fixed Charges	S-10, Ln 21	-	-	-	-
21	TOTAL CASH OPER EXPENSES	Ln 17-19+20	17,202,498	3,558,736	1,486,517	12,157,245
22	Distribution of Line 21	Ln 21/21a	100.0000%	20.6873%	8.6413%	70.6714%

GENERAL SUPPORT FACILITIES
12 Month Study Period Ended
December 31, 2018

The Chillicothe Telephone Company
Ohio: COSA 300597
2018 PYCOS
June 8, 2019
Uncapped

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Line	Description	Source	Total Company (a)	Interstate		Other (l)
				MSG (b)	PL (c)	
	SEPARATIONS FACTORS					
1	Carrier Classification	Records	b			
2	Big Three Expenses Distr	S3, Ln 6	100.0000%	19.1115%	8.5244%	72.3641%
3	Total COE, IOT, C&WF Distr	S2, Ln 8	100.0000%	21.1680%	10.6323%	68.1997%
4	Support Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
5	Land Assets - DA Pct	Records	100.0000%	0.0000%	0.0000%	100.0000%
	LAND & SUPPORT ASSETS SEPARATION					
6	2110 Land & Support Assets					
7	Support Assets	Note 1	8,533,029	1,806,272	907,259	5,819,497
8	Direct Assignment	Ln 8a*4	-	-	-	-
9	Total Support Assets	Ln 7..8	8,533,029	1,806,272	907,259	5,819,497
10	Distribution of Line 9	Ln 9/9a	100.0000%	21.1680%	10.6323%	68.1997%
11	Land	Note 1	-	-	-	-
12	Direct Assignment	Ln 12a*5	-	-	-	-
13	Total Land	Ln 11..12	-	-	-	-
14	TOTAL LAND & SUPPORT ASSETS	Ln 9+13	8,533,029	1,806,272	907,259	5,819,497
15	Distribution of Line 14	Ln 14/14a	100.0000%	21.1680%	10.6323%	68.1997%
Note 1: If Carrier Classification = A, then Ln 7a *Ln 2, Ln 11a * Ln 2 If Carrier Classification = B, then Ln 7a * Ln 3, Ln 11a * Ln 3						

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
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June 8, 2019 Uncapped				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	2220 WSWs Pct - Switchboards	RECORDS	100.0000%	3.1500%		96.8500%	
2	2220 WSWs Pct - Directory Assistance	RECORDS	100.0000%	3.1500%		96.8500%	
3	2220 & 6620 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%		91.4235%	
4	2220 SOB Toll MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
5	2220 WSWs Pct - TSPS Oper Position	RECORDS	100.0000%	0.0000%		100.0000%	
6	2220 Real Processor Time Pct - RTA	RECORDS	100.0000%	0.0000%		100.0000%	
7	2220 Real Processor Time Pct - TSPS	RECORDS	100.0000%	0.0000%		100.0000%	
8	2220 COE Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%		100.0000%	
9	2210 COE Cat 2 - MOU Pct	RECORDS	100.0000%	0.0000%		100.0000%	
10	2210 COE Cat 2 - DA Pct	RECORDS	100.0000%	32.9300%	0.0000%	67.0700%	
11	2210 COE Cat 3 - Trans Measured DEM Pct	RECORDS	100.0000%	8.5765%		91.4235%	
12	2210 COE Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
COE CATEGORIES 1-3 SEPARATION							
13	2220 Operator Systems						
14	Cat 1 - Operator Systems						
15	Loc, Toll, DSA, DSB and						
16	Traffic Switchboards	Ln 16a*1	-	-	-	-	
17	Aux - Direct Assist	Ln 17a*2	-	-	-	-	
18	Aux - Intercept	Ln 18a*3	-	-	-	-	
19	Jt Exch & Toll SOB	Ln 19a*4	-	-	-	-	
20	TSPS - Oper Position	Ln 20a*5	-	-	-	-	
21	TSPS - RTA	Ln 21a*6	-	-	-	-	
22	TSPS - Other	Ln 22a*7	-	-	-	-	
23	Direct Assignment	Ln 23a*8	-	-	-	-	
24	Total Cat 1	Ln 16..23	-	-	-	-	
25	Distribution of Line 24	Ln 24/24a	0.0000%	0.0000%	0.0000%	0.0000%	
26	TOTAL COE - OPERATOR	Ln 24	-	-	-	-	
27	Distribution of Line 26	Ln 26/26a	0.0000%	0.0000%	0.0000%	0.0000%	
28	2210 Central Office Switching						
29	Cat 2 - Tandem Switching	Ln 29a*9	-	-	-	-	
30	Direct Assignment	Ln 30a*10	44,398	14,620	-	29,778	
31	Total Cat 2	Ln 29..30	44,398	14,620	-	29,778	
32	Distribution of Line 31	Ln 31/31a	100.0000%	32.9300%	0.0000%	67.0700%	
33							
34	Cat 3 - Local Switching	Ln 34a*11	3,406,566	292,164	-	3,114,402	
35	Direct Assignment	Ln 35a*12	-	-	-	-	
36	Total Cat 3	Ln 34..35	3,406,566	292,164	-	3,114,402	
37	Distribution of Line 36	Ln 36/36a	100.0000%	8.5765%	0.0000%	91.4235%	
38	TOTAL COE - SWITCHING	Ln 31 + 36	3,450,965	306,785	-	3,144,180	
39	Distribution of Line 38	Ln 38/38a	100.0000%	8.8898%	0.0000%	91.1102%	

CENTRAL OFFICE EQUIPMENT
12 Month Study Period Ended
December 31, 2018

The Chillicothe Telephone Company
Ohio: COSA 300597
2018 PYCOS
June 8, 2019
Uncapped

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June 8, 2019 Uncapped			Interstate		State/Local	
			InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
40	2230 Cat 4.11 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%		0.0000%
41	2230 COE Cat 4.11 - DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
42	2230 COE MOU Pct - Ex Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
43	2230 COE Cat 4.12 Ex Trk x/WB - Msg DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
44	2230 COE Cat 4.12 Ex Trk x/WB - PL DA Pct	RECORDS	100.0000%		0.0000%	100.0000%
45	MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
46	COE Cat 4.12 Ex Trk WB - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
47	COE Cat 4.12 Ex Trk WB - PL DA Pct	RECORDS	100.0000%		100.0000%	0.0000%
48	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
49	2230 COE Cat 4.13 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
50	2230 COE Cat 4.21 - Furn to Others Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
51	2230 CMM Pct (COE Cat 4.22)	RECORDS	100.0000%	0.0000%		100.0000%
52	2230 COE Cat 4.22 - PL Pct	RECORDS	100.0000%		0.0000%	100.0000%
53	2230 COE Cat 4.22 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
COE CATEGORY 4 SEPARATION						
54	2230 Central Office - Transmission					
55	Cat 4.1 - Exchange Circuit					
56	4.11 Wideband - Line	Ln 56a*40	-	-		-
57	Direct Assignment	Ln 57a*41	878,795	-	878,795	-
58	4.12 Exch Trunk Excluding WB	Ln 58a*42	-	-		-
59	Ex Trk Excluding WB - Msg DA	Ln 59a*43	-	-		-
60	Ex Trk Excluding WB - PL DA	Ln 60a*44	-		-	-
61	Ex Trk Wideband	Ln 61a*45	-	-	-	-
62	Ex Trk Wideband - Msg DA	Ln 62a*46	-	-		-
63	Ex Trk Wideband - PL DA	Ln 63a*47	782,839		782,839	-
64	4.13 Exchange Line Excluding WB					
65	Joint MSG	Ln 75b*48	5,680,754	1,420,189	-	4,260,566
66	PL and Local	Ln 75c.i	40,597		2,171	38,426
67	Direct Assignment	Ln 67a*49	-	-	-	-
68	Cat 4.2 - Interexchange					
69	4.21 Furn to Others	Ln 69a*50	-	-	-	-
70	4.22 Wideband					
71	Joint MSG	Ln 71a*51	-	-	-	-
72	PL	Ln 72a*52	-	-	-	-
73	Direct Assignment	Ln 73a*53	-	-	-	-

Interstate State/Local

Line	Description	Source	Total Company	Joint Msg	InterLATA PL	Other
ASSIGNMENT OF COE CAT 4.13						
74	COE Cat 4.13 Working Loops	Records	13,177	13,084	5	89
75	COE Cat 4.13 Assigned Investment	Note 1	5,721,351	5,680,754	2,171	38,426

Note 1: Cost per Loop =

434.1923

CENTRAL OFFICE EQUIPMENT
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Line	Description	Source	Total Company (a)	MSG		PL		Other (d)
				(b)	(c)	InterLATA	Interstate	
	SEPARATIONS FACTORS						State/Local	
76	2230 Conversation Minutes Pct	RECORDS	100.0000%	42.2725%				57.7275%
77	Vacant	RECORDS	100.0000%	0.0000%	0.0000%			100.0000%
78	Vacant	RECORDS	100.0000%	0.0000%	0.0000%			100.0000%
79	2230 COE Cat 4.23 All Other - DA Pct	RECORDS	100.0000%	0.0000%	91.8263%			8.1737%
80	2230 Host / Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%				100.0000%
81	2230 COE Cat 4.3 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%			100.0000%
82	2230 COE Cat 4.3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%			100.0000%
	COE CATEGORY 4 SEPARATION							
83	4.23 All Other							
84	Joint MSG	Ln 101b*76	665,018	281,120				383,898
85	Dir Assigned MSG	Ln 101c..f	-	-				-
86	PL, TWX & Local	Ln 102c..i	-	-	-			-
87	Vacant	Ln 102j*77	-	-				-
88	Vacant	Ln 102k*78	-	-				-
89	Direct Assignment	Ln 89a*79	25,940	-	23,820			2,120
90	Cat 4.3 - Host / Remote MSG							
91	Joint (x/WATS)	Ln 91a*80	-	-				-
92	WATS	Ln 92a*81	-	-	-			-
93	Direct Assignment	Ln 93a*82	-	-	-			-
94	Total Cat 4	Ln 56..93	8,073,943	1,701,308	1,687,625			4,685,010
95	TOTAL COE TRANSMISSION	Ln 94	8,073,943	1,701,308	1,687,625			4,685,010
96	Distribution of Line 95	Ln 95/95a	100.0000%	21.0716%	20.9021%			58.0263%
97	TOTAL CENTRAL OFFICE EQUIP	Ln 26 + 38 + 95	11,524,908	2,008,093	1,687,625			7,829,190
98	Distribution of Line 97	Ln 97/97a	100.0000%	17.4239%	14.6433%			67.9328%

Interstate State/Local

Line	Description	Source	Total Company	Joint Msg	InterLATA	PL	Other
	ASSIGNMENT OF COE CAT 4.23						
99	COE Cat 4.23 Terms - MSG	RECORDS	1	1	-	-	-
100	PL, TWX & Local	RECORDS			-	-	-
101	COE Cat 4.23 - All Other MSG & Local	Note 1	665,018	665,018	-	-	-
102	All Other PL & TWX	Note 1			-	-	-

Note 1: Cost per termination = 665,018

INFORMATION ORIGIN/TERM EQUIPMENT
12 Month Study Period Ended
December 31, 2018

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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	2230 & 2410 Gross Allocator (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2310 Sub Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
3	2310 IOT Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	2310 IOT Cat 2 - State Pct	RECORDS	100.0000%			100.0000%
IOT EQUIPMENT SEPARATION						
5	2310 Info Orig/Term Equipment					
6	Cat 1 - Other IOT	Ln 6a*1	-	-		-
7	Coins Pub Tel Eq	Ln 7a*2	-	-	-	-
8	Direct Assignment	Ln 8a*3	-	-	-	-
9	Total Category 1	Ln 6..8	-	-	-	-
10	Distribution of Line 9	Ln 9/9a	0.0000%	0.0000%	0.0000%	0.0000%
11	Cat 2 - Cust Prem Equip	Ln 11a*4	-			-
12	Distribution of Line 11	Ln 11/11a	0.0000%	0.0000%	0.0000%	0.0000%
13	TOTAL INFO ORIG/TERM EQUIP	Ln 9 + 11	-	-	-	-
14	Distribution of Line 13	Ln 13/13a	0.0000%	0.0000%	0.0000%	0.0000%

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

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2230 & 2410 Gross Allocator Pct (Trans SPF)	RECORDS	100.0000%	25.0000%		75.0000%
2	2410 C&WF Cat 1 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2410 C&WF MOU Pct - EX Trk x/WB	RECORDS	100.0000%	0.0000%		100.0000%
4	2410 C&WF Cat 2 Ex Trunk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
5	2410 C&WF Cat 2 Ex Trunk - PL DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 MOU Pct - WB Line	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
7	2410 MOU Pct - Ex Trk WB	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2410 C&WF Cat 2 WB Ln & Trk - MSG DA Pct	RECORDS	100.0000%	0.0000%		100.0000%
9	2410 C&WF Cat 2 WB Ln & Trk - PL DA Pct	RECORDS	100.0000%	0.0000%	100.0000%	0.0000%
C&WF CAT 1-2 SEPARATION						
10	2410 Cable & Wire Facilities					
11	Cat 1 - Exch Line x/WB					
12	1.1 Intra PL & WATS	Ln 28e..i	141,435			141,435
13	1.2 Inter PL, WATS	Ln 28c..d	7,991		7,991	
14	1.3 Jointly Used	Ln 28b*1	20,909,149	5,227,287		15,681,862
15	Direct Assignment	Ln 15a*2	-	-	-	-
16	Total Category 1	Ln 12..15	21,058,575	5,227,287	7,991	15,823,297
17	Cat 2 - WB & Exch Trunk					
18	Ex Trk x/WB	Ln 18a*3	-	-		-
19	Ex Trk x/WB - MSG DA	Ln 19a*4	-	-		-
20	Ex Trk x/WB - PL DA	Ln 20a*5	-		-	-
21	WB Line	Ln 21a*6	-	-	-	-
22	WB Trunk	Ln 22a*7	-	-	-	-
23	WB Line & Trunk - MSG DA	Ln 23a*8	-	-		-
24	WB Line & Trunk - PL DA	Ln 24a*9	1,388,116		1,388,116	-
25	Total Category 2	Ln 18..23	1,388,116	-	1,388,116	-

				Interstate	State/Local
				InterLATA PL	
Line	Description	Source	Total Company	Joint Msg Excl TWX	Other
ASSIGNMENT OF C&WF CAT 1					
26	C&WF Cat 1 Working Loops	RECORDS	13,177	13,084	89
27	Distribution of Line 26	Ln 26/26a	100.0000%	99.2904%	0.6716%
28	Cat 1 - EX Line x/WB	Ln 28a*27	21,058,575	20,909,149	141,435

Note 1: Cost per loop =

1,598

CABLE & WIRE FACILITIES
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SHEET 2 OF 2

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
29	2410 CMM Pct (C&WF Cat 3 WB)	RECORDS	100.0000%	0.0000%		100.0000%
30	2410 C&WF Cat 3 WB - PL Pct	RECORDS	100.0000%		98.2660%	1.7340%
31	2410 C&WF Cat 3 WB - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
32	2410 CMM Pct - IX x/WB	RECORDS	100.0000%	42.2725%	0.0000%	57.7275%
33	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
34	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
35	2410 C&WF Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	98.2660%	1.7340%
36	2230 2410 Host/Remote MOU Miles Pct	RECORDS	100.0000%	0.0000%		100.0000%
37	2410 C&WF Cat 4 - WATS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
38	2410 C&WF Cat 4 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
C&WF CAT 3-4 SEPARATION						
39	Cat 3 - Interexchange C&WF					
40	WB Joint MSG	Ln 40a*29	-	-		-
41	WB PL	Ln 41a*30	-		-	-
42	WB Direct Assignment	Ln 42a*31	-	-	-	-
43	Joint MSG x/WB	Ln 61b*32	449,537	190,030		259,506
44	Dir Assigned MSG x/WB	Ln 61c..f	-	-		-
45	PL, TWX & Local x/WB	Ln 62c..i	-		-	-
46	Vacant	Ln 62j*33	-	-		-
47	Vacant	Ln 62k*34	-	-		-
48	Direct Assignment	Ln 48a*35	657,321	-	645,923	11,398
49	Total Category 3	Ln 40..48	1,106,858	190,030	645,923	270,904
50	Cat 4 Host/Remote C&WF					
51	Joint (x/WATS)	Ln 51a*36	-	-		-
52	WATS	Ln 52a*37	-	-	-	-
53	Direct Assignment	Ln 53a*38	-	-	-	-
54	Total Category 4	Ln 51..53	-	-	-	-
55	TOTAL CABLE & WIRE FACILITIES	Ln 16+25+49+54	23,553,549	5,417,318	2,042,030	16,094,201
56	Distribution of Line 55	Ln 55/55a	100.0000%	23.0000%	8.6697%	68.3303%

Interstate	State/Local
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				Joint Msg Excl			
				InterLATA			
Line	Description	Source	Total Company	TWX	InterLATA	Other	
ASSIGNMENT OF C&WF CAT 3							
57	Equiv IX Circ Miles - MSG	RECORDS	1,000	1,000	-	-	
58	-PL, TWX & Local	RECORDS			-	-	
59	Distribution of Line 57	Ln 57/57a	100.0000%	100.0000%	0.0000%		
60	Distribution of Line 58	Ln 58/57a			0.0000%	0.0000%	
61	Cat 3 - All Others x/WB - MSG	Ln 61a*59	449,537	449,537	-		
62	-PL, TWX & Local	Ln 61a*60			-	-	

Note 1: Cost per circuit mile = 449.5369

AMORTIZABLE ASSETS
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				InterLATA	State/Local	
				MSG (b)	PL (c)	
SEPARATIONS FACTORS						
1	Land & Support Assets Distr	S-4, Ln 15	100.0000%	21.1680%	10.6323%	68.1997%
2	2210 COE - Switch Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
3	2220 COE - Operator Systems Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0716%	20.9021%	58.0263%
5	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0000%	8.6697%	68.3303%
7	2680 Capital Leases - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	2680 Leasehold Improve - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	2001 TPIS x/2690 Distr	S-2, Ln 11	100.0000%	21.1680%	10.6323%	68.1997%
10	2690 Intangible Assets - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
TANGIBLE ASSETS - CAPITAL LEASES SEP						
11	2680 Tangible Assets - Capital Leases					
12	2110 Land & Supt Assets	Ln 12a*1	-	-	-	-
13	2210 COE - Switching	Ln 13a*2	-	-	-	-
14	2220 COE - Operator	Ln 14a*3	-	-	-	-
15	2230 COE - Transmission	Ln 15a*4	-	-	-	-
16	2310 IOT	Ln 16a*5	-	-	-	-
17	2410 C&WF	Ln 17a*6	-	-	-	-
18	Direct Assignment	Ln 18a*7	-	-	-	-
19	TOTAL CAPITAL LEASES	Ln 12..18	-	-	-	-
20	Distribution of Line 19	Ln 19/19a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - LEASEHLD IMPROVE SEP						
21	2680 Tangible Assets - Leasehld Improve					
22	2110 Land & Supt Assets	Ln 22a*1	-	-	-	-
23	2210 COE - Switching	Ln 23a*2	-	-	-	-
24	2220 COE - Operator	Ln 24a*3	-	-	-	-
25	2230 COE - Transmission	Ln 25a*4	-	-	-	-
26	2310 IOT	Ln 26a*5	-	-	-	-
27	2410 C&WF	Ln 27a*6	-	-	-	-
28	Direct Assignment	Ln 28a*8	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	Ln 22..28	-	-	-	-
30	Distribution of Line 29	Ln 29/29a	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	Ln 19 + 29	-	-	-	-
32	Distribution of Line 31	Ln 31/31a	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS SEPARATION						
33	2690 Intangible Assets	Ln 33a*9	813,073	172,111	86,449	554,513
34	Direct Assignment	Ln 34a*10	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	Ln 33..34	813,073	172,111	86,449	554,513
36	Distribution of Line 35	Ln 35/35a	100.0000%	21.1680%	10.6323%	68.1997%

TELECOMMUNICATIONS PLANT - OTHER ACCOUNTS
12 Month Study Period Ended
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1680%	10.6323%	68.1997%
2	2002 Prop Hld Fut Use - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	2003 Tel Plant Under Construction - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Vacant	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	2005 Telecom Plt Adjust - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0000%	8.6697%	68.3303%
7	1220 Matl & Supplies - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Total Cash Exp Distr	S-3, Ln 22	100.0000%	20.6873%	8.6413%	70.6714%
9	Cash Working Capital - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access MOU Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Invest Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	OTHER ACCOUNTS SEPARATION					
12	2002 Prop Hld Fut Telecom Use	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL PROP HLD FUT TELECOM USE	Ln 12..13	-	-	-	-
15	Distributon of Line 14	Ln 14/14a	0.0000%	0.0000%	0.0000%	0.0000%
16	2003 Plt Under Constr - Short	Ln 16a*1	407,531	86,266	43,330	277,934
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL PLT UNDER CONSTR - SHORT	Ln 16..17	407,531	86,266	43,330	277,934
19	Vacant	Ln 19a*1	-	-	-	-
20	Vacant	Ln 20a*4	-	-	-	-
21	Vacant	Ln 19..20	-	-	-	-
22	Distribution of Line 21	Ln 21/21a	0.0000%	0.0000%	0.0000%	0.0000%
23	2005 Telecom Plant Adjust	Ln 23a*1	-	-	-	-
24	Direct Assignment	Ln 24a*5	-	-	-	-
25	TOTAL TELECOM PLANT ADJUST	Ln 23..24	-	-	-	-
26	Distribution of Line 25	Ln 25/25a	0.0000%	0.0000%	0.0000%	0.0000%
	MISC ACCOUNT SEPARATION					
27	1402 Class B RTB Stock	Ln 27a*1	-	-	-	-
28	1220 Material & Supply x/CPE	Ln 28a*6	1,096,288	252,146	95,045	749,096
29	Direct Assignment	Ln 29a*7	-	-	-	-
30	TOTAL MATERIALS & SUPPLIES	Ln 28..29	1,096,288	252,146	95,045	749,096
31	Cash Working Capital	Ln 31a*8	703,898	145,618	60,826	497,455
32	Direct Assignment	Ln 32a*9	-	-	-	-
33	TOTAL CASH WORKING CAPITAL	Ln 31..32	703,898	145,618	60,826	497,455
	INVEST ALLOW/DISALLOW SEPARATION					
40	Investment Allow/Disallowances	Ln 40a*1	-	-	-	-
41	Direct Assignment	Ln 41a*11	-	-	-	-
42	TOTAL INVEST ALLOW/DISALLOWANCES	Ln 40..41	-	-	-	-

CERTAIN INCOME ACCOUNTS AND ADJUSTMENTS
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				MSG (b)	PL (c)	Other (d)
	SEPARATIONS FACTORS					
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1680%	10.6323%	68.1997%
2	7100 Other Oper Inc & Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Vacant					
4	Corp Oper Expenses Distr	S-14, Ln 23	100.0000%	19.1115%	8.5244%	72.3641%
5	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
6	Net Telecom Plant Distr	S2, Ln 36	100.0000%	21.1693%	10.4256%	68.4051%
7	7210 ITC Amortization - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Capitalized Payroll - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	Depreciation Adjustments - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	5301 Uncollectibles - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
11	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.1115%	8.5244%	72.3641%
	OTHER INCOME SEPARATION					
12	7100 Other Oper Inc & Expenses	Ln 12a*1	-	-	-	-
13	Direct Assignment	Ln 13a*2	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	Ln 12..13	-	-	-	-
15	7300 Nonoper Inc & Expenses					
16	7340 Alw Fds Used During Constr	Ln 16a*6	-	-	-	-
17	7370 Contributions	Ln 17a*4	-	-	-	-
18	7500 Interest and Related Items					
19	Interest on Capital Leases	Ln 19a*5	-	-	-	-
20	Fixed Charges Excl Capital Leases	Ln20a*6	-	-	-	-
21	TOTAL FIXED CHARGES	Ln 19..20	-	-	-	-
	INCOME TAX ADJUSTMENTS SEPARATIONS					
22	ITC Amortization	Ln 22a*1	-	-	-	-
23	Direct Assignment	Ln 23a*7	-	-	-	-
24	TOTAL ITC AMORTIZATION	Ln 22..23	-	-	-	-
25	Amortization of Excess Def Taxes	Ln 25a*1	-	-	-	-
26	Capitalized Payroll Taxes	Ln 26a*1	34,632	7,331	3,682	23,619
27	Direct Assignment	Ln 27a*8	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	Ln 26..27	34,632	7,331	3,682	23,619
29	Depreciation Adjustments	Ln 29a*1	-	-	-	-
30	Direct Assignment	Ln 30a*9	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	Ln 29..30	-	-	-	-
32	Uncollectibles	Ln 32a*1	-	-	-	-
33	Direct Assignment	Ln 33a*10	-	-	-	-
34	TOTAL UNCOLLECTIBLES	Ln 32..33	-	-	-	-
35	MISC Inc Adjustments					
36	Inc Adj Alloc on TPIS	Ln 36a*1	-	-	-	-
37	Inc Adj Alloc on Net Plant	Ln 37a*6	-	-	-	-
38	Inc Adj Alloc on Big 3 Exp	Ln 38a*11	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	Ln 36..38	-	-	-	-

PLANT SPECIFIC EXPENSES
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Line	Description	Source	Total Company (a)	Interstate		Other (d)
				MSG (b)	PL (c)	
	SEPARATIONS FACTORS					
1	2110 Land & Supt Assts Distr	S-4, Ln 15	100.0000%	21.1680%	10.6323%	68.1997%
2	6110 Network Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6120 General Supt Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	Total COE Distr	S-5, Ln 98	100.0000%	17.4239%	14.6433%	67.9328%
5	6210 COE Expenses - Switching	RECORDS	100.0000%	17.4239%	14.6433%	67.9328%
6	6230 COE Expenses - Transmission	RECORDS	100.0000%	17.4239%	14.6433%	67.9328%
7	2310 IOT Cat 1 - Other Distr	S-6, Ln 10	0.0000%	0.0000%	0.0000%	0.0000%
8	2310 IOT Cat 2 - CPE Distr	S-6, Ln 12	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp - DA Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
10	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0000%	8.6697%	68.3303%
11	6410 C&WF Expenses - DA#1 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
12	6410 C&WF Expenses - DA#2 Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
	PLANT SPECIFIC EXPENSES SEPARATION					
13	6110 Network Support Expenses	Ln 13a*1	4,598	973	489	3,136
14	Direct Assignment	Ln 14a*2	-	-	-	-
15	TOTAL NETWORK SUPPORT EXPENSES	Ln 13..14	4,598	973	489	3,136
16	6120 General Support Expenses	Ln 16a*1	1,898,351	401,843	201,839	1,294,669
17	Direct Assignment	Ln 17a*3	-	-	-	-
18	TOTAL GENERAL SUPPORT EXPENSES	Ln 16..17	1,898,351	401,843	201,839	1,294,669
19	6210, 6220, 6230 COE Expenses	Ln 19a*4	-	-	-	-
20	6210 Switching	Ln 20a*5	117,326	20,443	17,180	79,703
21	6230 Transmission	Ln 21a*6	1,267,397	220,830	185,589	860,978
22	TOTAL COE EXPENSES	Ln 19..21	1,384,723	241,273	202,769	940,681
23	6310 IOT Equip Expenses					
24	Cat 1 - Other IOT Eq Expenses	Ln 24a*7	-	-	-	-
25	Cat 2 - Cust Prem Equip Exp	Ln 25a*8	-	-	-	-
26	Direct Assignment	Ln 26a*9	-	-	-	-
27	TOTAL IOT EXPENSES	Ln 24..26	-	-	-	-
28	6410 C&WF Expenses	Ln 28a*10	1,928,617	443,582	167,206	1,317,829
29	Direct Assignment #1	Ln 29a*11	-	-	-	-
30	Direct Assignment #2	Ln 30a*12	-	-	-	-
31	TOTAL C&WF EXPENSES	Ln 28..30	1,928,617	443,582	167,206	1,317,829
32	Plant Spec Excp x/6110, 6120	Ln 22+27+31	3,313,340	684,855	369,975	2,258,510
33	TOTAL PLANT SPECIFIC OPERATING EXP	Ln 15+18+32	5,216,289	1,087,672	572,303	3,556,315

PLANT NON-SPECIFIC EXPENSES
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1680%	10.6323%	68.1997%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	Total COE, IOT, C&WF Distr	S-2, Ln 8	100.0000%	21.1680%	10.6323%	68.1997%
4	6530 Network Oper Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.a	6540 Access Expenses Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5.b	6540 USF Expenses Pct - Direct Interstate	RECORDS	100.0000%	100.0000%		
6	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.1680%	10.6323%	68.1997%
7	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
8	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
9	2220 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0716%	20.9021%	58.0263%
10	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
11	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0000%	8.6697%	68.3303%
12	6560 Depr & Amort Exp - DA Pct	RECORDS	100.0000%	21.0716%	20.9021%	58.0263%
13	2002 Prop Held Fut Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%
15	2680 Leasehold Improvements Distr	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%
16	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.1680%	10.6323%	68.1997%
17	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP SEPARATION						
18	6510 Oth Prop Plant & Eq Exp	Ln 18a*1	(4,595)	(973)	(489)	(3,134)
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL OTHER PROP PLANT & EQ EXP	Ln 18..19	(4,595)	(973)	(489)	(3,134)
21	6530 Network Operations Exp	Ln 21a*3	1,078,624	228,323	114,683	735,618
22	Direct Assignment	Ln 22a*4	-	-	-	-
23	TOTAL NETWORK OPERATIONS EXP	Ln 21..22	1,078,624	228,323	114,683	735,618
24.a	6540 Access Expense	Ln 24a*5.a	-	-	-	-
24.b	6540 USF Expense - Direct	Ln 24a*5.b	276,529	276,529	-	-
25	6560 Depr and Amort Expenses					
26	Depr - Support Assets	Ln 26a*6	935,171	197,957	99,430	637,783
27	Depr - COE - Switching	Ln 27a*7	348,015	30,938	-	317,077
28	Depr - COE - Operator	Ln 28a*8	-	-	-	-
29	Depr - COE - Transmission	Ln 29a*9	2,680,019	564,722	560,181	1,555,115
30	Depr - Info Orig/Term Equip	Ln 30a*10	-	-	-	-
31	Depr - Cable & Wire Facilities	Ln 31a*11	3,002,918	690,671	260,345	2,051,901
32	Direct Assignment	Ln 32a*12	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	Ln 33a*13	-	-	-	-
34	Amort - Capital Leases	Ln 34a*14	-	-	-	-
35	Amort - Leasehold Improvements	Ln 35a*15	-	-	-	-
36	Amort - Intangible Assets	Ln 36a*16	-	-	-	-
37	Amort - Other	Ln 37a*17	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	Ln 26..37	6,966,122	1,484,289	919,956	4,561,877
39	TOTAL PLANT NONSPEC OPER EXP	Ln 20+23+24+38	8,316,680	1,988,168	1,034,150	5,294,362

CUSTOMER OPERATIONS EXPENSES
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SHEET 1 OF 2

				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
1	6610 Marketing Exp - Current Billings Pct	RECORDS	100.0000%	18.2321%	0.0000%	81.7679%
2	6610 Marketing Expenses - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
3	6620 WSWs - Tel Oper Svcs Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
4	6620 Tel Oper Svcs - DA Pct	RECORDS	100.0000%	3.1500%	0.0000%	96.8500%
5	6620 Classified Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
6	Vacant	RECORDS	0.0000%	0.0000%	0.0000%	0.0000%
7	6620 Subscriber Line MOU Pct	RECORDS	100.0000%	8.5765%	0.0000%	91.4235%
8	6620 Foreign Directories Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
9	6620 Pub Dir Listings - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	6620 Cat 1 - Weight EU Svc Ord Proce Cont Pct	RECORDS	100.0000%	7.7891%	0.0000%	92.2109%
11	6620 Cat 1 - EU Billed Revenues Pct	RECORDS	100.0000%	1.5653%	0.0000%	98.4347%
12	6620 Cat 1 -Weight EU Bill Inq Cont Pct	RECORDS	100.0000%	3.7736%	0.0000%	96.2264%
13	6620 Cat 1 -Weight IX Svc Ord Proc Cont Pct	RECORDS	100.0000%	0.0000%	72.2222%	27.7778%
14	6620 Cat 1 -IX Billed Revenue Pct	RECORDS	100.0000%	55.8332%	2.4476%	41.7192%
15	6620 Cat 1 -Weight IX Bill Inq Cont Pct	RECORDS	100.0000%	60.0000%	0.0000%	40.0000%
16	6620 Cat 1 -Coin Revenues Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
17	6620 Cat 1 - Composite Result	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
MARKETING EXPENSES SEPARATION						
18	6610 Marketing Expenses	Ln 18a*1	25,285	4,610	-	20,675
19	Direct Assignment	Ln 19a*2	-	-	-	-
20	TOTAL MARKETING EXPENSES	Ln 18..19	25,285	4,610	-	20,675
SERVICES EXPENSES SEPARATION						
21	6620 Services Expenses					
22	Telephone Operator Service:					
23	Tel Operator Svc	Ln 23a*3	-	-	-	-
24	Direct Assignment	Ln 24a*4	34,918	1,100	-	33,818
25	Total Tel Oper Svc Exp	Ln 23..24	34,918	1,100	-	33,818
26	Published Direct Listings:					
27	Classified	Ln 27a*5	283,786	-	-	283,786
28	Vacant	Ln 28a*6	-	-	-	-
29	Alpha	Ln 29a*7	198,916	17,060	-	181,856
30	Foreign	Ln 30a*8	-	-	-	-
31	Direct Assignment	Ln 31a*9	-	-	-	-
32	Total Publ Direct List	Ln 27..31	482,702	17,060	-	465,642
33	All Other:					
34	Cat 1 - LBOE EU Svc Ord Proc	Ln 34a*10	111,359	8,674	-	102,685
35	Cat 1 - LBOE EU Pmt & Collect	Ln 35a*11	227,106	3,555	-	223,551
36	Cat 1 - LBOE EU Bill Inq	Ln 36a*12	104,121	3,929	-	100,192
37	Cat 1 - LBOE IX Svc Ord Proc	Ln 37a*13	-	-	-	-
38	Cat 1 - LBOE IX Pmt & Collect	Ln 38a*14	-	-	-	-
39	Cat 1 - LBOE IX Bill Inq	Ln 39a*15	-	-	-	-
40	Cat 1 - LBOE Cn Col & Admin	Ln 40a*16	-	-	-	-
41	Cat 1 -Composite Result	Ln 41a*17	-	-	-	-
42	Total Cat 1 - LBOE	Ln 34..41	442,585	16,158	-	426,427

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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
43	6620 Cat 2 - Msg Processing/ Toll & Local Msgs Pct	RECORDS	100.0000%	51.6273%	0.0000%	48.3727%
44	6620 Cat 2 - Relative Users Pct	RECORDS	100.0000%	18.3802%	0.0000%	81.6198%
45	662 Cat 2 - CABs Pct	RECORDS	100.0000%	50.0000%	0.0000%	50.0000%
46	6620 All Other Cat 2 - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
47	6620 All Other Cat 3 - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
SERVICES EXP SEPARATION (Cont'd)						
48	Cat 2 - CSE Msg Proc	Ln 48a*43	-	-	-	-
49	Cat 2 - CSE Other B&C	Ln 49a*44	179,044	32,909	-	146,135
50	Cat 2 - CSE CABs	Ln 50a*45	54,943	27,472	-	27,472
51	Cat 2 - Direct Assignment	Ln 51a*46	9,423	9,423	-	-
52	Total Cat 2 - CSE	Ln 48..51	243,410	69,803	-	173,607
53	Total All Other Cat 1 & 2	Ln 42+52	685,995	85,961	-	600,034
54	Distribution of Line 53	Ln 53/53a	100.0000%	12.5309%	0.0000%	87.4691%
55	Cat 3 - All Other CSE	Ln 55a*54	-	-	-	-
56.a	Cat 3 - TRS	Direct	64,684	64,684	-	-
56.b	Cat 3 - Direct Assignment	Ln 56a*47	-	-	-	-
57	Total All Other Cat 3	Ln 55..56	64,684	64,684	-	-
58	Total All Other - Cat 1, 2, 3	Ln 53+57	750,679	150,645	-	600,034
59	TOTAL SERVICES EXPENSES	Ln 25+32+58	1,268,299	168,805	-	1,099,494
60	TOTAL CUSTOMER OPER EXPENSES	Ln 20+59	1,293,584	173,415	-	1,120,169

CORP OPERATIONS, TAXES & EQUAL ACCESS EXPENSE
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Line	Description	Source	Total Company (a)	Interstate		State/Local
				InterLATA	PL	Other
				(b)	(c)	(d)
SEPARATIONS FACTORS						
1	6710 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
2	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.1115%	8.5244%	72.3641%
3	6710 Exec & Planning Exp - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
4	6720 EAS Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
5	6720 Gen'l and Admin Exp - DA Pct	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
6	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1680%	10.6323%	68.1997%
7	Operating Taxes #1 - GRT	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
8	Operating Taxes #2 - Regulatory Fees	RECORDS	100.0000%	100.0000%	0.0000%	0.0000%
9	Operating Taxes #3 - DA Pct All Other	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
10	Equal Access Invest Distr	S-9, Ln 39	0.0000%	0.0000%	0.0000%	0.0000%
11	Expense Allow/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
CORPORATE OPER EXP SEPARATIONS						
12	6710 Exec & Planning Expenses					
13	EAS	Ln 13a*1	-			-
14	All Other	Ln 14a*2	6,929,591	1,324,349	590,705	5,014,538
15	Direct Assignment	Ln 15a*3	-	-	-	-
16	TOTAL EXEC & PLANNING EXPENSES	Ln 13..15	6,929,591	1,324,349	590,705	5,014,538
17	6720 Gen'l and Admin Expenses					
18	EAS	Ln 18a*4	-	-	-	-
19.a	All Other	Ln 19a*2	2,211,477	422,646	188,515	1,600,316
19.b	NECA Requests & Cost Studies	Direct	-	-	-	-
20	Direct Assignment	Ln 20a*5	-	-	-	-
21	TOTAL GEN'L AND ADMIN EXPENSES	Ln 18..20	2,211,477	422,646	188,515	1,600,316
22	TOTAL CORPORATE OPER EXPENSES	Ln 16+21	9,141,068	1,746,995	779,219	6,614,854
23	Distribution of Line 22	Ln 22/22a	100.0000%	19.1115%	8.5244%	72.3641%
OPERATING TAXES SEPARATIONS						
24	7200 Operating Taxes					
25	Op Fed, State, Loc Income	See S-1				
26	FIT Allowances / Disallowances	Ln 26a*6	-	-	-	-
27	Other Oper Taxes	Ln 27a*6	195,637	41,412	20,801	133,424
28	Oper Taxes #1 GRT	Ln 28a*7	-	-	-	-
29	Oper Taxes #2 Regulatory Fees	Ln 29a*8	5,362	5,362	-	-
30	Oper Taxes #3 - Other	Ln 30a*9	-	-	-	-
31	TOTAL OPER TAXES w/ FIT, SIT	Ln 27..30	200,999	46,774	20,801	133,424
ALLOWANCES AND DISALLOWANCES						
36	Expense Allowances / Disallowances	Ln 36a*6	-	-	-	-
37	Direct Assignment	Ln 37a*11	-	-	-	-
38	TOTAL EXPENSE ALLOW/DISALLOWANCES	Ln 36..37	-	-	-	-

Note 1: Calculated on the S-1

RESERVES & DEFERRALS
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				Interstate		State/Local	
				InterLATA			
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)	
SEPARATIONS FACTORS							
1	1500 Other Juris Assets Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
2	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.1680%	10.6323%	68.1997%	
3	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%	
4	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%	
5	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0716%	20.9021%	58.0263%	
6	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%	
7	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0000%	8.6697%	68.3303%	
8	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.1680%	10.6323%	68.1997%	
9	3100 Accum Depr - DA Pct	RECORDS	100.0000%	21.0716%	20.9021%	58.0263%	
10	2002 Prop Hld Ftr Tel Use Distr	S-9, Ln 15	0.0000%	0.0000%	0.0000%	0.0000%	
11	2680 Capital Leases Distr	S-8, Ln 20	0.0000%	0.0000%	0.0000%	0.0000%	
12	2680 Leasehold Improvements	S-8, Ln 30	0.0000%	0.0000%	0.0000%	0.0000%	
13	2690 Intangible Assets Distr	S-8, Ln 36	100.0000%	21.1680%	10.6323%	68.1997%	
14	2005 Telecom Plt Adjustment	S-9, Ln 26	0.0000%	0.0000%	0.0000%	0.0000%	
15	4040 Customer Deposits - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%	
RESERVES & DEFERRALS SEPARATION							
16	1500 Other Juris Assets - Net	Ln 16a*1	-	-	-	-	
17	3100 Accum Depr - Tel Plt in Svc						
18	Support Assets	Ln 18a*2	388,389	82,214	41,295	264,880	
19	COE - Switching	Ln 19a*3	221,269	19,670	-	201,598	
20	COE - Operator	Ln 20a*4	-	-	-	-	
21	COE - Transmission	Ln 21a*5	1,079,867	227,545	225,715	626,607	
22	Info Orig/Term Equip	Ln 22a*6	-	-	-	-	
23	C&WF	Ln 23a*7	1,228,077	282,458	106,471	839,148	
24	Direct Assignment	Ln 24a*9	65,558	13,814	13,703	38,041	
25	TOTAL ACCUMULATED DEPRECIATION	Ln 18..24	2,983,160	625,702	387,184	1,970,274	
26	3200 Accum Depr Prop Hld						
27	For Future Telecom Use	Ln 27a*10	-	-	-	-	
28	3400 Accum Amort - Capital Leases	Ln 28a*11	-	-	-	-	
29	3400 Accum Amort - Leasehold Improvements	Ln 29a*12	-	-	-	-	
30	3500 Accum Amort - Intangible	Ln 30a*13	-	-	-	-	
31	3600 Accum Amort - Other	Ln 31a*14	-	-	-	-	
32	4040 CustomerDeposits	Ln 32a*8	-	-	-	-	
33	Direct Assignment	Ln 33a*15	-	-	-	-	
34	TOTAL CUSTOMER DEPOSITS	Ln 32..33	-	-	-	-	
35	4100 Net Cur Def Op Inc Taxes						
36	Support Assets	Ln 36a*2	-	-	-	-	
37	COE - Switching	Ln 37a*3	-	-	-	-	
38	COE - Operator	Ln 38a*4	-	-	-	-	
39	COE - Transmission	Ln 39a*5	-	-	-	-	
40	Info Orig/Term Equip	Ln 40a*6	-	-	-	-	
41	C&WF	Ln 41a*7	-	-	-	-	
42	Not Classified by Account	Ln 42a*8	-	-	-	-	
43	TOTAL NET CUR DEF OP INC TAXES	Ln 36..42	-	-	-	-	

RESERVES & DEFERRALS
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				Interstate		State/Local
				InterLATA		
Line	Description	Source	Total Company (a)	MSG (b)	PL (c)	Other (d)
SEPARATIONS FACTORS						
44	Big Three Expenses Distr	S-3, Ln 6	100.0000%	19.1115%	8.5244%	72.3641%
45	2110 Support Assets Distr	S-4, Ln 10	100.0000%	21.1680%	10.6323%	68.1997%
46	2210 COE - Switching Distr	S-5, Ln 39	100.0000%	8.8898%	0.0000%	91.1102%
47	2220 COE - Operator Distr	S-5, Ln 27	0.0000%	0.0000%	0.0000%	0.0000%
48	2230 COE - Transmission Distr	S-5, Ln 96	100.0000%	21.0716%	20.9021%	58.0263%
49	2310 IOT Distr	S-6, Ln 14	0.0000%	0.0000%	0.0000%	0.0000%
50	2410 C&WF Distr	S-7, Ln 56	100.0000%	23.0000%	8.6697%	68.3303%
51	2001 TPIS x/Land	S-2, Ln 17	100.0000%	21.1680%	10.6323%	68.1997%
52	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1680%	10.6323%	68.1997%
53	4370 Other Juris Liab Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
54	Acc Depr/Amort Alw/Disallow - DA Pct	RECORDS	100.0000%	0.0000%	0.0000%	100.0000%
55	2001 TPIS Distr	S-2, Ln 14	100.0000%	21.1680%	10.6323%	68.1997%
RESERVES & DEFERRALS SEPARATION						
56	4310 Other Long-Term Liabilities	Ln 56a*44	4,702,965	898,807	400,899	3,403,259
57	4340 Net noncurrent Def Taxes					
58	Support Assets	Ln 58a*45	318,840	67,492	33,900	217,448
59	COE - Switching	Ln 59a*46	177,262	15,758	-	161,504
60	COE - Operator	Ln 60a*47	-	-	-	-
61	COE - Transmission	Ln 61a*48	578,023	121,799	120,819	335,405
62	Info Orig/Term Equip	Ln 62a*49	-	-	-	-
63	C&WF	Ln 63a*50	1,505,342	346,229	130,509	1,028,604
64	Not Classified by Acct	Ln 64a*51	-	-	-	-
65	TOTAL NET NONCURRENT DEF TAXES	Ln 58..64	2,579,467	551,278	285,228	1,742,961
66	4360 Other Deferred Credits - Net	Ln 66a*52	98,917	20,939	10,517	67,461
67	4370 Other Juris Liabilities					
68	& Deferred Cr - Net	Ln 68a*53	-	-	-	-
ACCUM DEPR & AMORT ALLOW/DISALLOW						
69	Accum Depr & Amort Allow/Disallow	Ln 69a*51	-	-	-	-
70	Direct Assignment	Ln 70a*54	-	-	-	-
71	TOTAL ACC DEPR/AMORT ALW/DISALLOW	Ln 69..70	-	-	-	-

REVENUE REQUIREMENT SUMMARY
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A-1												SHEET 1 of 2	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		(k)
1	Net Telecom Plant	2,977,264	861,556	3,838,821	312,685	-	478,875.11	15,647.31	807,208	-	6,983,807	11,629,835	11,629,835
2	Rate Base Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
3	Rate Base Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
4	Rate Base Adjustment #3	-	-	-	-	-	-	-	-	-	-	-	-
5	RATE BASE	2,977,264	861,556	3,838,821	312,685	-	478,875.11	15,647.31	807,208	-	6,983,807	11,629,835	11,629,835
		-	-	-	-	-	-	-	-	-	-	-	-
6	Rate of Return												
7	RETURN ON RATE BASE	316,334	91,540	407,875	33,223	-	50,880.48	1,662.53	85,766	-	742,029	1,235,670	1,235,670
		-	-	-	-	-	-	-	-	-	-	-	-
8	Return Adjustment #1	-	-	-	-	-	-	-	-	-	-	-	-
9	Return Adjustment #2	-	-	-	-	-	-	-	-	-	-	-	-
10	NET RETURN	316,334	91,540	407,875	33,223	-	50,880.48	1,662.53	85,766	-	742,029	1,235,670	1,235,670
		-	-	-	-	-	-	-	-	-	-	-	-
11	7300 Alw Fds Used Dur Const	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Disallowance	-	-	-	-	-	-	-	-	-	-	-	-
13	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
14	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
15	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
16	Capitalized Payroll Taxes	2,815	868	3,682	288	-	465.15	14.43	768	-	6,563	11,013	11,013
17	Depreciation Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
18	FIT Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	Income Adj 1	-	-	-	-	-	-	-	-	-	-	-	-
20	Income Adj 2	-	-	-	-	-	-	-	-	-	-	-	-
21	Total Misc Inc Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	AFTER TAX INCOME	313,520	90,673	404,192	32,934	-	50,415.33	1,648.09	84,998	-	735,467	1,224,657	1,224,657
		-	-	-	-	-	-	-	-	-	-	-	-
23	State Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
24	Net Federal Income Tax	65,839	19,041	84,880	8,755	-	13,401.54	438.10	22,594	-	195,504	302,979	302,979
25	Operating Expenses & Taxes	1,709,598	705,960	2,415,558	168,796	56,160.03	324,958.57	8,125.09	558,040	148,410.36	4,327,489	7,449,497	7,301,087
26	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
27	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
28	NET REVENUE REQUIREMENT	2,091,772	816,542	2,908,313	210,774	56,160.03	389,240.60	10,225.71	666,400	148,410.36	5,265,022	8,988,146	8,839,735
29	Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-
30	Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
31	RRQ PRE MAG	2,091,772	816,542	2,908,313	210,774	56,160	389,241	10,226	666,400	148,410	5,265,022	8,988,146	8,839,735
32	RRQ PRE MAG Less AFUDC	2,091,772	816,542	2,908,313	210,774	56,160	389,241	10,226	666,400	148,410	5,265,022	8,988,146	8,839,735
32	Post ICC Reform MAG Adjustments	21,698	8,470	30,168	(190,098)	583	(87,890)	106	(277,300)	-	247,132	-	-
33	RRQ POST MAG	2,113,469	825,012	2,938,481	20,676	56,743	301,350	10,332	389,100	148,410	5,512,154	8,988,146	8,839,735
INCOME TAXES													
34	After Tax Income	313,520	90,673	404,192	32,934	-	50,415.33	1,648.09	84,998	-	735,467	1,224,657	1,224,657
35	Federal Income Tax Rate												
36	Gross up Tax Rate												
37	FIT Taxable Income	313,520	90,673	404,192	41,689	-	63,816.87	2,086.19	107,592	-	930,970	1,442,755	1,442,755
38	Federal Income Tax Requirement	65,839	19,041	84,880	8,755	-	13,401.54	438.10	22,594	-	195,504	302,979	302,979

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-2 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	2110 Land & Support Assets	693,488	213,772	907,259	71,071	-	114,610	3,556	189,237	-	1,617,035	2,713,532	2,713,532
2	2210 COE - Switching	-	-	-	292,164	-	-	-	-	-	-	-	-
3	2220 COE - Operator	-	-	-	-	-	-	14,620	306,785	-	-	306,785	306,785
4	2230 COE - Transmission	808,831	878,795	1,687,625	-	-	281,120	-	281,120	-	1,420,189	3,388,933	3,388,933
5	2310 - Info Orig/Term Equipment	-	-	-	-	-	-	-	-	-	-	-	-
6	2410 C&WF	2,042,030	-	2,042,030	-	-	190,030	-	190,030	-	5,227,287	7,459,348	7,459,348
7	Total COE, IOT, C&WF	2,850,861	878,795	3,729,655	292,164	-	471,150	14,620	777,935	-	6,647,476	11,155,066	11,155,066
8	Distribution of Line 7	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
9	2680 Tangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
10	TELECOM PLT IN SVC - EXCL 2690	3,544,348	1,092,566	4,636,915	363,235	-	585,760	18,177	967,171	-	8,264,511	13,868,597	13,868,597
11	Distribution of Line 10	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
12	2690 Intangible Assets	66,079	20,369	86,449	6,772	-	10,921	339	18,032	-	154,080	258,560	258,560
13	2001 TELECOM PLANT IN SVC	3,610,427	1,112,936	4,723,363	370,007	-	596,681	18,516	985,203	-	8,418,591	14,127,157	14,127,157
14	Distribution of Line 13	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
15	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
16	2003 Plant Under Const - Short	33,120	10,210	43,330	3,394	-	5,474	170	9,038	-	77,228	129,596	129,596
17	2004 Plant Under Const - Long	-	-	-	-	-	-	-	-	-	-	-	-
18	2004 Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
19	2005 Telecom Plant Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
20	TOTAL TELECOM PLANT	3,643,548	1,123,145	4,766,693	373,401	-	602,154	18,686	994,241	-	8,495,819	14,256,753	14,256,753
21	Net Equal Access Investment	-	-	-	-	-	-	-	-	-	-	-	-
22	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
23	3100 Accumulated Depreciation	253,247	129,434	382,681	22,689	-	53,886	1,135	77,710	-	552,495	1,012,886	1,012,886
24	3200 Acc Dep-Hld for Fut Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort - Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
27	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
28	4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-	-	-
29	4340 Noncur Def Oper Inc Tax	214,327	70,902	285,228	17,663	-	36,553	884	55,100	-	496,178	836,506	836,506
30	4360 Other Deferred Credits - Net	8,039	2,478	10,517	824	-	1,329	41	2,194	-	18,745	31,456	31,456
31	4370 Other Jur Liab & Def Credits - Net	-	-	-	-	-	-	-	-	-	-	-	-
32	NET TELECOM PLANT (A)	3,167,935	920,331	4,088,267	332,226	-	510,386	16,625	859,237	-	7,428,402	12,375,906	12,375,906
33	Distribution of Line 33	25.5976%	7.4365%	33.0341%	2.6845%	0.0000%	4.1240%	0.1343%	6.9428%	0.0000%	60.0231%	100.0000%	100.0000%
34	1402 Rural Tel Bank Stock (B)	-	-	-	-	-	-	-	-	-	-	-	-
35	1220 Materials & Supplies (C)	88,730	27,352	116,082	9,093	-	14,664	455	24,213	-	206,897	347,191	347,191
36	Cash Working Capital (D)	52,760	16,264	69,024	5,407	-	8,719	271	14,397	-	123,023	206,444	206,444
37	Investment Allow/Disallow (E)	-	-	-	-	-	-	-	-	-	-	-	-
38	Accum Depr/Amort Allow/Disallow (F)	-	-	-	-	-	-	-	-	-	-	-	-
39	4040 Customer Deposits (G)	-	-	-	-	-	-	-	-	-	-	-	-
40	4310 Other Long-term Liab. (H)	332,161	102,391	434,552	34,041	-	54,895	1,703	90,639	-	774,515	1,299,706	1,299,706
41	Other Telecom Pl Adjust (I)	-	-	-	-	-	-	-	-	-	-	-	-
42	NET TELECOM PLANT AND	-	-	-	-	-	-	-	-	-	-	-	-
43	OTHER RATE BASE ITEMS	2,977,264	861,556	3,838,821	312,685	-	478,875	15,647	807,208	-	6,983,807	11,629,835	11,629,835
44	Distribution of Line 43	25.6002%	7.4082%	33.0084%	2.6886%	0.0000%	4.1176%	0.1345%	6.9408%	0.0000%	60.0508%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-2 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
45	GSF, COE, IOT, C&WF Gross Eq Acs	3,544,348	1,092,566	4,636,915	363,235	-	585,760	18,177	967,171	-	8,264,511	13,868,597	13,868,597
46	Equal Access Adjustment		-										
47	GSF, COE, IOT, C&WF, Eq Acs (LS)	3,544,348	1,092,566	4,636,915	363,235	-	585,760	18,177	967,171	-	8,264,511	13,868,597	13,868,597
48	Distribution of Line 47	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
49	GSF, COE, IOT, C&WF Gross Eq Acs	3,544,348	1,092,566	4,636,915	363,235	-	585,760	18,177	967,171	-	8,264,511	13,868,597	13,868,597
50	Distribution of Line 49	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
51	GSF, COE, IOT, C&WF, Eq Acs (LS)												
52	(Trans, Switch, CCL only)	-	1,092,566	1,092,566	363,235	-	585,760	-	948,995	-	8,264,511	10,306,072	10,306,072
53	Distribution of Line 52	0.0000%	10.6012%	10.6012%	3.5245%	0.0000%	5.6836%	0.0000%	9.2081%	0.0000%	80.1907%	100.0000%	100.0000%
54	GSF, COE, IOT, C&WF, Eq Acs (LS)												
55	(Special Access only)	3,544,348	-	3,544,348	-	-	-	-	-	-	-	3,544,348	3,544,348
56	Distribution of Line 55	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
57	COE, IOT, C&WF												
58	x/CCL, Ltd Pay, B&C, IX	2,850,861	878,795	3,729,655	292,164	-	471,150	-	763,314	-	-	4,492,969	4,492,969
59	Distribution of Line 58	63.4516%	19.5593%	83.0109%	6.5027%	0.0000%	10.4864%	0.0000%	16.9891%	0.0000%	0.0000%	100.0000%	100.0000%
60	C&WF Cat 1.3	-	-	-	-	-	-	-	-	-	5,227,287	5,227,287	5,227,287
61	Direct Assign - MSG (1.3)	-	-	-	-	-	-	-	-	-	-	-	-
62	COE, IOT, C&WF x/Cat 1.3	2,850,861	878,795	3,729,655	292,164	-	471,150	14,620	777,935	-	1,420,189	5,927,778	5,927,778
63	Distribution of Line 62	48.0932%	14.8250%	62.9183%	4.9287%	0.0000%	7.9482%	0.2466%	13.1235%	0.0000%	23.9582%	100.0000%	100.0000%

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

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-3												SHEET 1 of 1	
	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C	
Line	Description	(a)	(b)	(i)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
1	Plant Spec Exp Accts 6110, 6120												
2	6210, 6220, 6230, 6310, 6410	418,860	153,063	571,923	51,680	-	74,833	2,586	129,098	-	958,953	1,659,974	1,659,974
3	PI Nonspec Account 6510, 6530, 6540	87,287	26,907	114,194	8,945	-	14,426	448	23,819	-	480,061	618,074	618,074
4	Cust Oper Accts 6610, 6620	29,438	9,889	39,327	3,288	27,658	5,302	6	36,254	73,091	24,744	173,415	100,324
5	TOTAL BIG THREE EXPENSES	535,585	189,858	725,444	63,913	27,658	94,560	3,040	189,171	73,091	1,463,758	2,451,463	2,378,372
6	Distribution of Line 5	21.8476%	7.7447%	29.5923%	2.6071%	1.1282%	3.8573%	0.1240%	7.7166%	2.9815%	59.7096%	100.0000%	97.0185%
7	Plant Specific Expenses	418,860	153,063	571,923	51,680	-	74,833	2,586	129,098	-	958,953	1,659,974	1,659,974
8	Plant Nonspecific Expenses	692,113	342,037	1,034,150	46,198	-	144,527	2,312	193,037	-	1,795,131	3,022,318	3,022,318
9	Customer Operations Expenses	29,438	9,889	39,327	3,288	27,658	5,302	6	36,254	73,091	24,744	173,415	100,324
10	Corporate Operations Expenses	551,917	195,648	747,565	65,862	28,502	97,443	3,133	194,939	75,320	1,508,391	2,526,214	2,450,895
11	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
12	7300 Contributions	-	-	-	-	-	-	-	-	-	-	-	-
13	TOTAL OPERATING EXPENSES	1,692,328	700,636	2,392,964	167,027	56,160	322,104	8,037	553,328	148,410	4,287,220	7,381,922	7,233,512
14	Operating Taxes	17,270	5,324	22,594	1,770	-	2,854	89	4,713	-	40,269	67,575	67,575
15	Equal Access Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense Allowances/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL OPERATING EXP & TAXES	1,709,598	705,960	2,415,558	168,796	56,160	324,959	8,125	558,040	148,410	4,327,489	7,449,497	7,301,087
18	Distribution of Line 17	22.9492%	9.4766%	32.4258%	2.2659%	0.7539%	4.3622%	0.1091%	7.4910%	1.9922%	58.0910%	100.0000%	98.0078%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

		A-4										SHEET 1 of 1	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Dist	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
2	Support Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Land Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
LAND & SUPPORT ASSETS APPORTIONMENT													
4	2110 Land & Support Assets												
5	Support Assets	693,488	213,772	907,259	71,071	-	114,610	3,556	189,237	-	1,617,035	2,713,532	2,713,532
6	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
7	Total Support Assets	693,488	213,772	907,259	71,071	-	114,610	3,556	189,237	-	1,617,035	2,713,532	2,713,532
8	Distribution of Line 7	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
9	Land Assets - Joint	-	-	-	-	-	-	-	-	-	-	-	-
10	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
11	Total Land Assets	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL LAND & SUPPORT ASSETS	693,488	213,772	907,259	71,071	-	114,610	3,556	189,237	-	1,617,035	2,713,532	2,713,532
13	Distribution of Line 12	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-5 SHEET 1 of 3

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE Cat 1 Intercept Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	COE Cat 1 Other Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	COE Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	COE Cat 2 Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	COE Cat 2 Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
6	COE Cat 2 MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	Local Switching Pct	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
8	COE Cat 3 MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	COE Cat 3 PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT													
10	2220 Operator Systems												
11	Cat 1 - Operator Systems												
12	Intercept	-	-	-	-	-	-	-	-	-	-	-	-
13	Directory Assistance	-	-	-	-	-	-	-	-	-	-	-	-
14	Other	-	-	-	-	-	-	-	-	-	-	-	-
15	Svc Obs Boards (formula removed,	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	Total Cat 1	-	-	-	-	-	-	-	-	-	-	-	-
18	Distribution of Line 17	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
19	2210 Central Office Switching												
20	Cat 2 - Tandem Switching												
21	Access	-	-	-	-	-	-	-	-	-	-	-	-
22	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign-MSG	-	-	-	-	-	-	14,620	14,620	-	-	14,620	14,620
24	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
25	Total Cat 2	-	-	-	-	-	-	14,620	14,620	-	-	14,620	14,620
26	Cat 3 - Local Switching	-	-	-	292,164	-	-	-	292,164	-	-	292,164	292,164
27	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
28	Direct Assign - PL	-	-	-	-	-	-	-	-	-	-	-	-
29	Total Cat 3	-	-	-	292,164	-	-	-	292,164	-	-	292,164	292,164
30	TOTAL COE - SWITCHING	-	-	-	292,164	-	-	14,620	306,785	-	-	306,785	306,785
31	Distribution of Line 30	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%		100.0000%
32	COE Cat 1,2&3 xSOB (x/b..d, h..k, n..s)	-	-	-	292,164	-	-	14,620	306,785	-	-	306,785	306,785
33	Distribution of Line 32	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
34	Cat 4.11 WB Ln Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4.11 WB Ln Pct - DA Pct	0.0000%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	Cat 4.12 Ex Tr w/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	Cat 4.12 Ex Tr x/WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	Cat 4.12 Ex Tr x/WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	Cat 4.12 Ex Tr WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
40	Cat 4.12 Ex Tr WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
41	Cat 4.12 Ex Tr WB PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
42	Cat 4.13 Ex Ln x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
43	Cat 4.13 Ex Ln x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
44	Cat 4.22 WB Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
45	Cat 4.22 WB PL TWX - Access Expense	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
46	Cat 4.22 WB MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
47	Cat 4.22 WB PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE APPORTIONMENT													
48	2230 Central Office - Transmission												
49	Cat 4.1 - Exchange Circuit												
50	4.11 Wideband - Line	-	-	-	-	-	-	-	-	-	-	-	-
51	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
52	- PL and DSL Data - Non	-	878,795	878,795	-	-	-	-	-	-	-	878,795	878,795
53	4.12 Exch Trunk and WB	-	-	-	-	-	-	-	-	-	-	-	-
54	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
55	- PL	-	-	-	-	-	-	-	-	-	-	-	-
56	Ex Trk WB	-	-	-	-	-	-	-	-	-	-	-	-
57	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	782,839	-	782,839	-	-	-	-	-	-	-	782,839	782,839
59	4.13 Ex Line x/WB	-	-	-	-	-	-	-	-	-	-	-	-
60	Joint MSG	-	-	-	-	-	-	-	-	-	1,420,189	1,420,189	1,420,189
61	PL and Local	2,171	-	2,171	-	-	-	-	-	-	-	2,171	2,171
62	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
63	- PL	-	-	-	-	-	-	-	-	-	-	-	-
64	Cat 4.2 - Interexchange	-	-	-	-	-	-	-	-	-	-	-	-
65	4.21 Furn to Others - MSG	-	-	-	-	-	-	-	-	-	-	-	-
66	- PL	-	-	-	-	-	-	-	-	-	-	-	-
67	4.22 Wideband	-	-	-	-	-	-	-	-	-	-	-	-
68	Joint MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
69	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
70	PL TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
71	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
72	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
73		-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
74	Cat 4.23 All Other Access Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
75	Cat 4.23 All Other Nonaccess Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
76	Cat 4.23 All Other PL TWX Access	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
77	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
78	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
79	Cat 4.23 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
80	Cat 4.23 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
81	Cat 4.3 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
82	Cat 4.3 Host/Remote WATS-MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
83	Cat 4.3 Host/Remote MSG-DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
84	Cat 4.3 Host/Remote PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
COE CATEGORY 4 SEPARATION													
85	4.23 All Other												
86	Jt Msg - Access	-	-	-	-	-	281,120	-	281,120	-	-	281,120	281,120
87	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
88	PL, TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
89	Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
90	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
91	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
92	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
93	PL	23,820	-	23,820	-	-	-	-	-	-	-	23,820	23,820
94	Cat 4.3 - Host/Remote												
95	Joint	-	-	-	-	-	-	-	-	-	-	-	-
96	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
97	PL	-	-	-	-	-	-	-	-	-	-	-	-
98	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
99	PL	-	-	-	-	-	-	-	-	-	-	-	-
100	Total Cat 4	808,831	878,795	1,687,625	-	-	281,120	-	281,120	-	1,420,189	3,388,933	3,388,933
101	TOTAL COE - Transmission	808,831	878,795	1,687,625	-	-	281,120	-	281,120	-	1,420,189	3,388,933	3,388,933
102	Distribution of Line 100	23.8668%	25.9313%	49.7981%	0.0000%	0.0000%	8.2952%	0.0000%	8.2952%	0.0000%	41.9067%	100.0000%	100.0000%
103	TOTAL CENTRAL OFFICE EQUIP	808,831	878,795	1,687,625	292,164	-	281,120	14,620	587,904	-	1,420,189	3,695,718	3,695,718
104	Distribution of Line 103	21.8856%	23.7787%	45.6643%	7.9055%	0.0000%	7.6066%	0.3956%	15.9077%	0.0000%	38.4279%	100.0000%	100.0000%

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Equiv Loc Exch Sub Lines MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	Equiv Loc Exch Sub Lines PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	Cat 1 All Other IOT MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
4	Cat 1 All Other IOT PL - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 CPS MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 CPE PL Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
IOT EQUIPMENT APPORTIONMENT													
7	2310 Info Orig/Term Equipment												
8	Cat 1 - Other IOT												
9	Public Telephone												
10	LTD Pay Telephone												
11	All Other IOT - MSG	-	-	-	-	-	-	-	-	-	-	-	-
12	PL	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
14	PL	-	-	-	-	-	-	-	-	-	-	-	-
15	Total Cat 1 - Other IOT	-	-	-	-	-	-	-	-	-	-	-	-
16	Distribution of Line 15	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
17	Cat 2 CPE - MSG	-	-	-	-	-	-	-	-	-	-	-	-
18	-PL	-	-	-	-	-	-	-	-	-	-	-	-
19	Total Cat 2 - CPE	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		0.0000%
21	TOTAL IOT EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
22	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

REVENUE REQUIREMENT SUMMARY
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												A-7	SHEET 1 of 2
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	Cat 1.3 Equiv Inter Loops Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
2	Cat 1.3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
3	Cat 2 Ex Trk x/WB Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Cat 2 Ex Trk x/WB - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	Cat 2 WB Lin Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Cat 2 WB Trunk Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Cat 2 WB Line & Trunk MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cat 2 WB Line & Trunk PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
C&WF CAT 1-2 APPORTIONMENT													
9	2410 Cable & Wire Facilities												
10	Cat 1 - Exch Line x/WB												
11	1.1 Intra PL & WATS	-	-	-	-	-	-	-	-	-	-	-	-
12	1.2 Inter PL & WATA	7,991	-	7,991	-	-	-	-	-	-	-	7,991	7,991
13	1.3 Jointly Used	-	-	-	-	-	-	-	-	-	5,227,287	5,227,287	5,227,287
14	Direct Assignment - MSG	-	-	-	-	-	-	-	-	-	-	-	-
15	-PL	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Category 1	7,991	-	7,991	-	-	-	-	-	-	5,227,287	5,235,278	5,235,278
17	Cat 2 - WB & Exch Trunk												
18	Ex Trk w/WB	-	-	-	-	-	-	-	-	-	-	-	-
19	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
20	- PL	-	-	-	-	-	-	-	-	-	-	-	-
21	WB Line	-	-	-	-	-	-	-	-	-	-	-	-
22	WB Trunk	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
24	- PL and DSL Data C	1,388,116	-	1,388,116	-	-	-	-	-	-	-	1,388,116	1,388,116
25	Total Category 2	1,388,116	-	1,388,116	-	-	-	-	-	-	-	1,388,116	1,388,116

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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
26	Cat 3 Circuit Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
27	Cat 3 WB Access MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
28	Cat 3 WB Access PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
29	Cat 3 All Other Cir Miles Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
30	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	Cat 3 All Other MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
33	Cat 3 All Other PL - DA Pct	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
34	Cat 4 Host/Remote Joint Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	Cat 4 Host/Remote WATS - MSG Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	Cat 4 Host/Remote MSG - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
C&WF CAT 3-4 APPORTIONMENT													
37	Cat 3 - Interexchange C&WF												
38	Wideband:												
39	Jt MSG - Access	-	-	-	-	-	-	-	-	-	-	-	-
40	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
41	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
42	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
43	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
44	- PL	-	-	-	-	-	-	-	-	-	-	-	-
45	All Other:	-	-	-	-	-	-	-	-	-	-	-	-
46	Jt MSG - Access	-	-	-	-	-	190,030	-	190,030	-	-	190,030	190,030
47	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
48	PI/TWX - Access	-	-	-	-	-	-	-	-	-	-	-	-
49	- Nonaccess	-	-	-	-	-	-	-	-	-	-	-	-
50	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
51	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
52	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
53	- PL	645,923	-	645,923	-	-	-	-	-	-	-	645,923	645,923
54	Total Category 3	645,923	-	645,923	-	-	190,030	-	190,030	-	-	835,954	835,954
55	Cat 4 - Host/Remote												
56	Joint (x/WATS)	-	-	-	-	-	-	-	-	-	-	-	-
57	WATS - MSG	-	-	-	-	-	-	-	-	-	-	-	-
58	- PL	-	-	-	-	-	-	-	-	-	-	-	-
59	Direct Assign - MSG	-	-	-	-	-	-	-	-	-	-	-	-
60	- PL	-	-	-	-	-	-	-	-	-	-	-	-
61	Total Category 4	-	-	-	-	-	-	-	-	-	-	-	-
62	TOTAL CABLE & WIRE FACILITIES	2,042,030	-	2,042,030	-	-	190,030	-	190,030	-	5,227,287	7,459,348	7,459,348
63	Distribution of Line 62	27.3755%	0.0000%	27.3755%	0.0000%	0.0000%	2.5475%	0.0000%	2.5475%	0.0000%	70.0770%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Land & Support Assets Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
2	2210 COE - Switch Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
3	2220 COE - Operator Systems Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	2230 COE - Transmission Distr	23.8668%	25.9313%	49.7981%	0.0000%	0.0000%	8.2952%	0.0000%	8.2952%	0.0000%	41.9067%	100.0000%	100.0000%
5	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	2410 C&WF Distr	27.3755%	0.0000%	27.3755%	0.0000%	0.0000%	2.5475%	0.0000%	2.5475%	0.0000%	70.0770%	100.0000%	100.0000%
7	Capital Leases - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Leasehold Improve - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
10	Intangible Assets - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - APPORTIONMENT													
11	2680 Tangible Assets - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
12	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
13	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
14	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
15	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
16	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
17	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL CAPITAL LEASES	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 19	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS - APPORTIONMENT													
22	2680 Tangible Assets - Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
23	2110 Land & Supt Assets	-	-	-	-	-	-	-	-	-	-	-	-
24	2210 COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
25	2220 COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
26	2230 COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
27	2310 IOT	-	-	-	-	-	-	-	-	-	-	-	-
28	2410 C&WF	-	-	-	-	-	-	-	-	-	-	-	-
29	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
29	TOTAL LEASEHOLD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	-	-	-
30	Distribution of Line 29	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	TOTAL TANGIBLE ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
32	Distribution of Line 31	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TANGIBLE ASSETS APPORTIONMENT													
33	2690 Intangible Assets	66,079	20,369	86,449	6,772	-	10,921	339	18,032	-	154,080	258,560	258,560
34	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
35	TOTAL INTANGIBLE ASSETS	66,079	20,369	86,449	6,772	-	10,921	339	18,032	-	154,080	258,560	258,560
36	Distribution of Line 35	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	2001 TPIS Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
2	2002 Prop Hld Fut Use - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2003 TPUC Short - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2005 Telecom Plt Adjust - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
7	1220 Matl & Supplies - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Cash Working Capital - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Invest Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHER ACCOUNTS APPORTIONMENT													
10	2002 Prop Hld Fut Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL PROP HLD FUT TELECOM USE	-	-	-	-	-	-	-	-	-	-	-	-
13	Distribution of Line 14	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2003 Plt Under Constr - Short	33,120	10,210	43,330	3,394	-	5,474	170	9,038	-	77,228	129,596	129,596
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL PLT UNDER CONSTR - SHORT	33,120	10,210	43,330	3,394	-	5,474	170	9,038	-	77,228	129,596	129,596
17	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
18	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
19	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
20	Distribution of Line 21	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	2005 Telecom Plant Adjust	-	-	-	-	-	-	-	-	-	-	-	-
22	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
23	TOTAL TELECOM PLANT ADJUST	-	-	-	-	-	-	-	-	-	-	-	-
24	Distribution of Line 25	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MISC ACCOUNT APPORTIONMENT													
25	1402 Class B RTB Stock	-	-	-	-	-	-	-	-	-	-	-	-
26	1220 Material & Supply x/CPE	88,730	27,352	116,082	9,093	-	14,664	455	24,213	-	206,897	347,191	347,191
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL MATERIALS & SUPPLIES	88,730	27,352	116,082	9,093	-	14,664	455	24,213	-	206,897	347,191	347,191
29	Cash Working Capital	52,760	16,264	69,024	5,407	-	8,719	271	14,397	-	123,023	206,444	206,444
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL CASH WORKING CAPITAL	52,760	16,264	69,024	5,407	-	8,719	271	14,397	-	123,023	206,444	206,444
32	TOTAL BLENDED CASH WORKING CAPITAL	52,760	16,264	69,024	5,407	-	8,719	271	14,397	-	123,023	206,444	206,444
	Disallowed CWC for Corporate Caps	-	-	-	-	-	-	-	-	-	-	-	-
INVEST ALLOW/DISALLOW APPORTIONMENT													
38	Investment Allow/Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
39	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
40	TOTAL INVEST ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
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A-10												SHEET 1 of 1	
		SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	0	(k)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
2	7100 Other Oper Inc & Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	GSF, COE, IOT, C&WF, Eq Acs Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
4	ITC Amortization - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2001 Tel Plt in Svc Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
6	Capitalized Payroll - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Depreciation Adjustments - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Uncollectibles - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Net Telecom Plant Dist	25.5976%	7.4365%	33.0341%	2.6845%	0.0000%	4.1240%	0.1343%	6.9428%	0.0000%	60.0231%	100.0000%	100.0000%
10	4100 Net Cur Def Op Inc Taxes	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	Big Three Expenses Distr	21.8476%	7.7447%	29.5923%	2.6071%	1.1282%	3.8573%	0.1240%	7.7166%	2.9815%	59.7096%	100.0000%	97.0185%
OTHER INCOME APPORTIONMENTS													
12	7100 Other Oper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
13	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
14	TOTAL OTHER OPER INC & EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
15	7300 Nonoper Inc & Expenses	-	-	-	-	-	-	-	-	-	-	-	-
16	Alw Fds Used During Constr	-	-	-	-	-	-	-	-	-	-	-	-
17	Contributions	-	-	-	-	-	-	-	-	-	-	-	-
18	Fixed Charges	-	-	-	-	-	-	-	-	-	-	-	-
19	Interest on Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
20	Fixed Charges Excl Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
21	TOTAL FIXED CHARGES	-	-	-	-	-	-	-	-	-	-	-	-
INCOME TAX ADJUSTMENT APPORTIONMENT													
22	ITC Amortization	-	-	-	-	-	-	-	-	-	-	-	-
23	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
24	TOTAL ITC AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
25	Amortization of Excess Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
26	Capitalized Payroll Taxes	2,815	868	3,682	288	-	465	14	768	-	6,563	11,013	11,013
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL CAPITALIZED PAYROLL TAXES	2,815	868	3,682	288	-	465	14	768	-	6,563	11,013	11,013
29	Depreciation Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
30	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
31	TOTAL DEPRECIATION ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-
32	Uncollectibles	-	-	-	-	-	-	-	-	-	-	-	-
33	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
34	TOTAL UNCOLLECTIBLES	-	-	-	-	-	-	-	-	-	-	-	-
35	MISC Inc Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
39	TOTAL MISC INC ADJUSTMENTS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
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Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
2	6110 Network Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	2110 Land & Support Assets Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
4	6120 General Supt Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2210, 2220, 2230 COE Distr	21.8856%	23.7787%	45.6643%	7.9055%	0.0000%	7.6066%	0.3956%	15.9077%	0.0000%	38.4279%	100.0000%	100.0000%
6	COE Expenses - DA#1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	COE Expenses - DA#2 Pct	0.0000%	25.9313%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	6310 IOT Exp Cat 1 - Other Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	6310 IOT Exp Cat 2 - CPE Exp Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	6310 IOT Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	6410 C&WF Distr	27.3755%	0.0000%	27.3755%	0.0000%	0.0000%	2.5475%	0.0000%	2.5475%	0.0000%	70.0770%	100.0000%	100.0000%
12	6410 C&WF Expenses - DA #1 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	6410 C&WF Expenses - DA#2 Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT SPECIFIC EXP APPORTION													
14	6110 Network Support Expenses	374	115	489	38	-	62	2	102	-	871	1,462	1,462
15	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
16	TOTAL NETWORK SUPPORT EXPENSES	374	115	489	38	-	62	2	102	-	871	1,462	1,462
17	6120 General Support Expenses	154,281	47,558	201,839	15,811	-	25,497	791	42,100	-	359,743	603,682	603,682
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL GENERAL SUPPORT EXPENSES	154,281	47,558	201,839	15,811	-	25,497	791	42,100	-	359,743	603,682	603,682
20	6210, 6220, 6230 COE Expenses	-	-	-	-	-	-	-	-	-	-	-	-
21	6210 Switching	-	-	-	35,830	-	-	1,793	37,623	-	-	37,623	37,623
22	6230 Transmission	96,999	105,390	202,389	-	-	33,713	-	33,713	-	170,317	406,419	406,419
23	TOTAL COE EXPENSES	96,999	105,390	202,389	35,830	-	33,713	1,793	71,337	-	170,317	444,042	444,042
24	6310 IOT Equip Expenses	-	-	-	-	-	-	-	-	-	-	-	-
25	Cat 1 - Other IOT Eq Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Cat 2 - Cust Prem Equip Exp	-	-	-	-	-	-	-	-	-	-	-	-
27	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL IOT EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
29	6410 C&WF Expenses	167,206	-	167,206	-	-	15,560	-	15,560	-	428,022	610,788	610,788
30	Direct Assignment #1	-	-	-	-	-	-	-	-	-	-	-	-
31	Direct Assignment #2	-	-	-	-	-	-	-	-	-	-	-	-
32	TOTAL C&WF EXPENSES	167,206	-	167,206	-	-	15,560	-	15,560	-	428,022	610,788	610,788
33	Plant Spec Exp x/6110, 6120	264,205	105,390	369,595	35,830	-	49,273	1,793	86,897	-	598,339	1,054,830	1,054,830
34	TOTAL PLANT SPECIFIC OPERATING EXP	418,860	153,063	571,923	51,680	-	74,833	2,586	129,098	-	958,953	1,659,974	1,659,974

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-12 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	COE, IOT, C&WF Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
2	6510 Oth Prop Plt & Eq Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6530 Network Oper Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	6540 Access Expenses Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2110 Support Assets Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
6	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	2220 COE - Transmission Distr	23.8668%	25.9313%	49.7981%	0.0000%	0.0000%	8.2952%	0.0000%	8.2952%	0.0000%	41.9067%	100.0000%	100.0000%
9	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
10	2410 C&WF Distr	27.3755%	0.0000%	27.3755%	0.0000%	0.0000%	2.5475%	0.0000%	2.5475%	0.0000%	70.0770%	100.0000%	100.0000%
11	6560 Depr & Amort Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2002 Prop Held Fut Tel Use Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	2680 Leasehold Improvements Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
15	2690 Intangible Assets Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
16	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PLANT NONSPECIFIC EXP APPORTION													
17	6510 Oth Prop Plant & Eq Exp	(373)	(115)	(489)	(38)	-	(62)	(2)	(102)	-	(871)	(1,461)	(1,461)
18	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
19	TOTAL OTHER PROP PLANT & EQ EXP	(373)	(115)	(489)	(38)	-	(62)	(2)	(102)	-	(871)	(1,461)	(1,461)
20	6530 Network Operations Exp	87,661	27,022	114,683	8,984	-	14,487	450	23,921	-	204,403	343,006	343,006
21	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
22	TOTAL NETWORK OPERATIONS EXP	87,661	27,022	114,683	8,984	-	14,487	450	23,921	-	204,403	343,006	343,006
23.a	6540 Access Expense	-	-	-	-	-	-	-	-	-	-	-	-
23.b	6540 USF Expense	-	-	-	-	-	-	-	-	-	276,529	276,529	276,529
24	TOTAL ACCOUNTS 6510, 6530, 6540	87,287	26,907	114,194	8,945	-	14,426	448	23,819	-	480,061	618,074	618,074
25	6560 Depr and Amort Expenses	-	-	-	-	-	-	-	-	-	-	-	-
26	Depr - Support Assets	76,002	23,428	99,430	7,789	-	12,561	390	20,739	-	177,218	297,387	297,387
27	Depr - COE - Switching	-	-	-	29,464	-	-	1,474	30,938	-	-	30,938	30,938
28	Depr - COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
29	Depr - COE - Transmission	268,479	291,702	560,181	-	-	93,313	-	93,313	-	471,409	1,124,903	1,124,903
30	Depr - Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
31	Depr - Cable & Wire Facilities	260,345	-	260,345	-	-	24,228	-	24,228	-	666,444	951,016	951,016
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	Depr - Prop Hld Ft Tel Use	-	-	-	-	-	-	-	-	-	-	-	-
34	Amort - Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
35	Amort - Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	-
36	Amort - Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
37	Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
38	TOTAL DEPR & AMORT EXPENSES	604,826	315,130	919,956	37,252	-	130,101	1,864	169,218	-	1,315,071	2,404,245	2,404,245
39	TOTAL PLANT NONSPEC OPER EXP	692,113	342,037	1,034,150	46,198	-	144,527	2,312	193,037	-	1,795,131	3,022,318	3,022,318

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-13 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
2	6610 Marketing Expenses - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	WSWS - Tel Oper Svcs Pct	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	6620 Tel Oper Svcs - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
5	GSF, COE, IOT, C&WF, Eq Acs (LS CCL+)	0.0000%	10.6012%	10.6012%	3.5245%	0.0000%	5.6836%	0.0000%	9.2081%	0.0000%	80.1907%	100.0000%	100.0000%
6	GSF, COE, IOT, C&WF, Eq Acs (LS SA)	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
7	6620 All Other Cat 1 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
MARKETING EXPENSES APPORTIONMENT													
8	6610 Marketing Expenses	1,178	363	1,541	121	-	195	6	321	-	2,747	4,610	4,610
9	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
10	TOTAL MARKETING EXPENSES	1,178	363	1,541	121	-	195	6	321	-	2,747	4,610	4,610
SERVICES EXPENSES APPORTIONMENT													
11	6620 Services Expenses												
12	Telephone Operator Service:												
13	Tel Operator Svc	-	-	-	-	-	-	-	-	-	-	-	-
14	Direct Assignment	-	-	-	-	-	-	-	-	1,100	-	1,100	-
15	Total Tel Oper Svc Exp	-	-	-	-	-	-	-	-	1,100	-	1,100	-
16	Published Direct Listings	-	-	-	-	17,060	-	-	17,060	-	-	17,060	17,060
17	All Other:												
18	CAT 1_LBOE EU Presub	-	502	502	167	-	269	-	436	-	3,798	4,737	4,737
19	CAT 1 LBOE EU Co PL	-	-	-	-	-	-	-	-	-	-	-	-
20	CAT 1 LBOE EU IX PL	-	-	-	-	-	-	-	-	-	-	-	-
21	CAT 1 LBOE Co MSG	-	-	-	-	-	-	-	-	-	-	-	-
22	CAT 1 LBOE EU IX MSG	-	-	-	-	-	-	-	-	11,075	-	11,075	-
23	CAT 1 LBOE EU Access Bill	-	-	-	-	-	-	-	-	-	346	346	346
24	Vacant	-	-	-	-	-	-	-	-	-	-	-	-
25	CAT 1 LBOE IX PL	-	-	-	-	-	-	-	-	-	-	-	-
26	CAT 1 LBOE IX MSG	-	-	-	-	-	-	-	-	-	-	-	-
27	CAT 1 LBOE IX B&C	-	-	-	-	-	-	-	-	-	-	-	-
28	CAT 1 LBOE Coin Col - Lmtld	-	-	-	-	-	-	-	-	-	-	-	-
29	CAT 1 LBOE Co Col - Nonlmtld	-	-	-	-	-	-	-	-	-	-	-	-
30	CAT 1 Composite Result DA	-	-	-	-	-	-	-	-	-	-	-	-
31	Total Cat 1 - LBOE	-	502	502	167	-	269	-	436	11,075	4,145	16,158	5,083

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-13 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
32	6620 Cat 2 - CSE Other B&C Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%	0.0000%
33	COE, C&WF, IOT x/CCL, Ltd Pay, B&C, IX	63.4516%	19.5593%	83.0109%	6.5027%	0.0000%	10.4864%	0.0000%	16.9891%	0.0000%	0.0000%	100.0000%	100.0000%
34	6620 All Other Cat 2 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%	100.0000%
35.a	6620 All Other Cat 3 - TRS	16.7413%	5.6429%	22.3842%	1.8760%	16.3848%	3.0253%	0.0000%	21.2862%	43.2990%	13.0307%	100.0000%	56.7010%
35.b	6620 All Other Cat 3 - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SERVICES EXP APPORTIONEMENT (Cont'd)													
36	Cat 2 - CSE Msg Proc	-	-	-	-	-	-	-	-	-	-	-	-
37	Cat 2 - CSE Other B&C	-	-	-	-	-	-	-	-	32,909	-	32,909	-
38	Cat 2 - CSE CABs	17,431	5,373	22,804	1,786	-	2,881	-	4,667	-	-	27,472	27,472
39	Cat 2 - Direct Assignment	-	-	-	-	-	-	-	-	-	9,423	9,423	9,423
40	Total Cat 2 - CSE	17,431	5,373	22,804	1,786	-	2,881	-	4,667	32,909	9,423	69,803	36,895
41	Cat 2 Spec Acs Distr	0	-	0	-	-	-	-	-	-	-	0	0
42	Total 6620 x/Cat 3	17,431	5,875	23,307	1,953	17,060	3,150	-	22,163	45,083	13,568	104,121	59,038
43	Distribution of Line 42	16.7413%	5.6429%	22.3842%	1.8760%	16.3848%	3.0253%	0.0000%	21.2862%	43.2990%	13.0307%	100.0000%	56.7010%
44	Cat 3 - All Other CSE	-	-	-	-	-	-	-	-	-	-	-	-
1	Cat 3 - TRS	10,829	3,650	14,479	1,213	10,598	1,957	-	13,769	28,007	8,429	64,684	36,676
45	Cat 3 - Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
46	Total All Other Cat 3	10,829	3,650	14,479	1,213	10,598	1,957	-	13,769	28,007	8,429	64,684	36,676
47	Total All Other - Cat 1, 2, 3	28,260	9,525	37,786	3,167	10,598	5,107	-	18,872	71,991	21,996	150,645	78,654
48	TOTAL SERVICES EXPENSES	28,260	9,525	37,786	3,167	27,658	5,107	-	35,932	73,091	21,996	168,805	95,714
49	TOTAL CUSTOMER OPER EXPENSES	29,438	9,889	39,327	3,288	27,658	5,302	6	36,254	73,091	24,744	173,415	100,324

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-14 SHEET 1 of 1

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	Big Three Expenses Distr	21.8476%	7.7447%	29.5923%	2.6071%	1.1282%	3.8573%	0.1240%	7.7166%	2.9815%	59.7096%	100.0000%	97.0185%
2	6710 Exec & Planning Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
3	6720 Gen'l and Admin Exp - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
4	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
5	Oper Taxes #1 GRT	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
6	Vacant	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	Oper Taxes #3 - Other	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
8	Expense Allow/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CORPORATE OPER EXP APPORTIONMENT													
9	6710 Exec & Planning Expenses												
10	All Other	418,393	148,315	566,708	49,928	21,606	73,869	2,375	147,778	57,098	1,143,470	1,915,053	1,857,956
11	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
12	TOTAL EXEC & PLANNING EXPENSES	418,393	148,315	566,708	49,928	21,606	73,869	2,375	147,778	57,098	1,143,470	1,915,053	1,857,956
13	6720 Gen'l and Admin Expenses												
14	All Other	133,524	47,333	180,857	15,934	6,895	23,574	758	47,161	18,222	364,922	611,161	592,939
15	NECA Requests & Cost Studies	-	-	-	-	-	-	-	-	-	-	-	-
16	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
17	TOTAL GEN'L AND ADMIN EXPENSES	133,524	47,333	180,857	15,934	6,895	23,574	758	47,161	18,222	364,922	611,161	592,939
18	TOTAL CORPORATE OPER EXPENSES	551,917	195,648	747,565	65,862	28,502	97,443	3,133	194,939	75,320	1,508,391	2,526,214	2,450,895
19	TOTAL BLENDED CORPORATE OPER	551,917	195,648	747,565	65,862	28,502	97,443	3,133	194,939	75,320	1,508,391	2,526,214	2,450,895
19.1	Disallowed Corporate Caps												
OPERATING TAXES APPORTIONMENT													
19	7200 Operating Taxes												
20	Op Fed, State, Loc Income	-	-	-	-	-	-	-	-	-	-	-	-
21	FIT Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
22	Other Oper Taxes	15,900	4,901	20,801	1,629	-	2,628	82	4,339	-	37,074	62,213	62,213
23	Oper Taxes #1 GRT	-	-	-	-	-	-	-	-	-	-	-	-
24	Oper Taxes #2 Regulatory Fees	1,370	422	1,793	140	-	226	7	374	-	3,195	5,362	5,362
25	Oper Taxes #3 - Other	-	-	-	-	-	-	-	-	-	-	-	-
26	TOTAL OPER TAXES w/ FIT, SIT	17,270	5,324	22,594	1,770	-	2,854	89	4,713	-	40,269	67,575	67,575
EQUAL ACCESS EXP APPORTIONMENT													
27	Equal Access Expenses												
28	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-
29	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-
30	TOTAL EQUAL ACCESS EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-
EXP ALW/DISALLOW APPORTIONMENT													
31	Expense Allowances / Disallowances	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL EXPENSE ALLOW/DISALLOWANCES	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-15 SHEET 1 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
1	1500 Other Juris Assets Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
2	2110 Support Assets Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
3	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
4	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
5	2230 COE - Transmission Distr	23.8668%	25.9313%	49.7981%	0.0000%	0.0000%	8.2952%	0.0000%	8.2952%	0.0000%	41.9067%	100.0000%	100.0000%
6	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
7	2410 C&WF Distr	27.3755%	0.0000%	27.3755%	0.0000%	0.0000%	2.5475%	0.0000%	2.5475%	0.0000%	70.0770%	100.0000%	100.0000%
8	3100 Accum Depr - DA Pct	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
9	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
10	2680 Capital Leases Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
11	2680 Leasehold Improvements	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
12	2005 Telecom Plt Adjustment	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
13	4040 Customer Deposits - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT													
14	1500 Other Juris Assets - Net	-	-	-	-	-	-	-	-	-	-	-	-
15	3100 Accum Depr - Support Assets	31,565	9,730	41,295	3,235	-	5,217	162	8,613	-	73,601	123,509	123,509
16	COE - Switching	-	-	-	18,733	-	-	937	19,670	-	-	19,670	19,670
17	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
18	COE - Transmission	108,179	117,536	225,715	-	-	37,599	-	37,599	-	189,946	453,260	453,260
19	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
20	C&WF	106,471	-	106,471	-	-	9,908	-	9,908	-	272,550	388,929	388,929
21	Direct Assignment	7,032	2,168	9,200	721	-	1,162	36	1,919	-	16,398	27,517	27,517
22	TOTAL ACCUMULATED DEPRECIATION	253,247	129,434	382,681	22,689	-	53,886	1,135	77,710	-	552,495	1,012,886	1,012,886
23	3200 Accum Depr Prop Hld	-	-	-	-	-	-	-	-	-	-	-	-
24	For Future Telecom Use	-	-	-	-	-	-	-	-	-	-	-	-
25	3400 Accum Amort Tangible	-	-	-	-	-	-	-	-	-	-	-	-
26	Capital Leases	-	-	-	-	-	-	-	-	-	-	-	-
27	Leasehold Improve	-	-	-	-	-	-	-	-	-	-	-	-
28	TOTAL ACCUMULATED AMORT - TANGIBLE	-	-	-	-	-	-	-	-	-	-	-	-
29	3500 Accum Amort - Intangible	-	-	-	-	-	-	-	-	-	-	-	-
30	3600 Accum Amort - Other	-	-	-	-	-	-	-	-	-	-	-	-
31	4040 Customer Deposits	-	-	-	-	-	-	-	-	-	-	-	-
32	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
33	TOTAL CUSTOMER DEPOSITS	-	-	-	-	-	-	-	-	-	-	-	-

REVENUE REQUIREMENT SUMMARY
12 Month Study Period Ended
December 31, 2018

A-15 SHEET 2 of 2

Line	Description	SA x/DSL	DSL	Total SA	LS	Info	Transport	Transport TS	Total Switched	B&C	CCL	Total	Total xB&C
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
APPORTIONMENT FACTORS													
34	2110 Support Assets Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
35	2210 COE - Switching Distr	0.0000%	0.0000%	0.0000%	95.2343%	0.0000%	0.0000%	4.7657%	100.0000%	0.0000%	0.0000%	100.0000%	100.0000%
36	2220 COE - Operator Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	2230 COE - Transmission Distr	23.8668%	25.9313%	49.7981%	0.0000%	0.0000%	8.2952%	0.0000%	8.2952%	0.0000%	41.9067%	100.0000%	100.0000%
38	2310 IOT Distr	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	2410 C&WF Distr	27.3755%	0.0000%	27.3755%	0.0000%	0.0000%	2.5475%	0.0000%	2.5475%	0.0000%	70.0770%	100.0000%	100.0000%
40	2001 Tel Plt in Svc Distr	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
41	Big Three Expenses Distr	21.8476%	7.7447%	29.5923%	2.6071%	1.1282%	3.8573%	0.1240%	7.7166%	2.9815%	59.7096%	100.0000%	97.0185%
42	GSF, COE, IOT, C&WF, Eq Acs (LS)	25.5566%	7.8780%	33.4346%	2.6191%	0.0000%	4.2236%	0.1311%	6.9738%	0.0000%	59.5915%	100.0000%	100.0000%
43	4370 Other Juris Liab Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
44	Acc Depr/Amort Alw/Disallow - DA Pct	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
RESERVES & DEFERRAL APPORTIONMENT													
45	4100 Net Cur Def Op Inc Taxes	-	-	-	-	-	-	-	-	-	-	-	-
46	Support Assets	-	-	-	-	-	-	-	-	-	-	-	-
47	COE - Switching	-	-	-	-	-	-	-	-	-	-	-	-
48	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
49	COE - Transmission	-	-	-	-	-	-	-	-	-	-	-	-
50	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
51	C&WF	-	-	-	-	-	-	-	-	-	-	-	-
52	Not Classified by Account	-	-	-	-	-	-	-	-	-	-	-	-
53	TOTAL NET CUR DEF OP INC TAXES	-	-	-	-	-	-	-	-	-	-	-	-
54	Distribution of Line 53	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
55	4310 Other Long-Term Liabilities	332,161	102,391	434,552	34,041	-	54,895	1,703	90,639	-	774,515	1,299,706	1,299,706
56	4340 Net noncurrent Def Taxes	-	-	-	-	-	-	-	-	-	-	-	-
57	Support Assets	25,912	7,988	33,900	2,656	-	4,282	133	7,071	-	60,421	101,392	101,392
58	COE - Switching	-	-	-	15,007	-	-	751	15,758	-	-	15,758	15,758
59	COE - Operator	-	-	-	-	-	-	-	-	-	-	-	-
60	COE - Transmission	57,905	62,914	120,819	-	-	20,126	-	20,126	-	101,673	242,618	242,618
61	Info Orig/Term Equip	-	-	-	-	-	-	-	-	-	-	-	-
62	C&WF	130,509	-	130,509	-	-	12,145	-	12,145	-	334,084	476,738	476,738
63	Not Classified by Acct	-	-	-	-	-	-	-	-	-	-	-	-
64	TOTAL NET NONCURRENT DEF TAXES	214,327	70,902	285,228	17,663	-	36,553	884	55,100	-	496,178	836,506	836,506
65	4360 Other Deferred Credits - Net	8,039	2,478	10,517	824	-	1,329	41	2,194	-	18,745	31,456	31,456
66	4370 Other Juris Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
67	& Deferred Credits - NET	-	-	-	-	-	-	-	-	-	-	-	-
ALLOW/DISALLOW APPORTIONMENT													
68	Accum Depr & Amort Allow/Disallow	-	-	-	-	-	-	-	-	-	-	-	-
69	Direct Assignment	-	-	-	-	-	-	-	-	-	-	-	-
70	TOTAL ACC DEPR/AMORT ALW/DISALLOW	-	-	-	-	-	-	-	-	-	-	-	-